

A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2023/24 Proposed Budget, and factors affecting the multi-year projections for 2024/25 and 2025/26, are listed below. The multi-year projection maintains a reserve level in accordance with board policy 3100 for all years.

	<u>Estimated</u> <u>2022/23</u>	<u>Budget</u> <u>2023/24</u>	<u>Projected</u> <u>2024/25</u>	<u>Projected</u> <u>2025/26</u>
Ongoing Funds:				
Revenues	\$987.96	\$1,044.89	\$1,065.29	\$1,093.93
- Expenses, Sources/Uses	\$964.86	\$1,050.84	\$1,091.12	\$1,115.30
- Supplemental/Concentration Expanded Programs	\$0.00	\$0.00	\$0.00	\$0.00
Ongoing Net Change in Fund Balance	\$23.10	(\$5.95)	(\$25.83)	(\$21.37)
One-Time Funds:				
One-Time Revenues	\$1.40	\$0.00	\$0.00	\$0.00
One-Time Expenses	\$34.87	\$33.20	\$51.50	\$43.80
One-Time State and Federal Recovery Funds	\$201.10	\$250.00	\$0.00	\$0.00
One-Time State and Federal Recovery Expenses	\$139.90	\$250.00	\$0.00	\$0.00
One-Time Net Change in Fund Balance	\$27.73	(\$33.20)	(\$51.50)	(\$43.80)
Total Unrestricted General Fund:				
Beginning Balance	\$284.63	\$335.46	\$296.31	\$218.98
Ending Balance	\$335.46	\$296.31	\$218.98	\$153.81
Cash, Inventory, Prepaid Assets	\$4.55	\$4.55	\$4.55	\$4.55
Committed for Future Textbook Adoptions	\$30.50	\$30.50	\$14.00	\$5.20
Committed Pandemic Learning and Recovery	\$122.40	\$122.40	\$77.40	\$32.40
Committed Supplemental and Concentration Carryover	\$35.60	\$0.00	\$0.00	\$0.00
Assign One-Time Expenses and Carryover	\$4.92	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$137.49	\$138.86	\$123.03	\$111.66
Change in Reserve	(\$9.28)	\$1.37	(\$15.83)	(\$11.37)
Reserve level	9.03%	7.59%	7.83%	7.03%

General Comments Regarding the Proposed Budget for 2023/24

The 2023/24 Proposed Budget includes recommendations that continue to balance the Board of Education's investments in extensive student programs and supports, competitive employee compensation, prudent fiscal stewardship, addressing unfinished learning, and responding to the impacts of the pandemic. It also keeps at the forefront the Board's mission to nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

The assumptions outlined are based on guidance received from School Services of California ("SSC"), as well as the Governor's May Revised Budget for 2023/24 ("the May Revise") information:

- “Governor Gavin Newsom’s spending plan in May attempts to reach a balance of protecting existing investments while anticipating continued economic uncertainties.”
- “Revenues have continued to underperform since the release of the Governor’s proposals in January.”
- The Governor’s summary states “should broader economic risk materialize, deeper reductions will be necessary.”
- “The May Revision, and what will become the 2023-24 Enacted Budget in late June, presents the riskiest California budget in over a decade. The Governor enumerated the risks to the budget to include Washington D.C.’s inability to reach a deal on the federal debt ceiling, the increased cost of borrowing due to interest rate hikes by the Federal Reserve, and, lastly, the delay of personal income and corporation tax revenues until mid-October.”
- “The Governor does not assume a recession. In fact, he projects that the U.S. economy will continue to grow. He notes, however, that a mild or moderate recession could change the budget picture significantly.”
- “The Governor underscores the need for budgetary resilience and prudence while maintaining reserves.”
- “The May Revision instead relies on a combination of borrowing, deferring implementation of planned investments, and, in the case of K-12, reduction in one-time funding.”
- The prior guidance in January 2023 from SSC projected the cost-of-living adjustments (COLA) as follows: 8.13% in 2023/24, 3.54% in 2024/25, and 3.31% in 2025/26. Current guidance projects the funded COLAs as follows: 8.22% in 2023/24, 3.94% in 2024/25, and 3.29% in 2025/26. Furthermore, the proposed budget utilizes the average of the three prior years’ Average Daily Attendance (ADA) for Local Control Funding Formula (LCFF) funding. The LCFF assumptions include a 92% attendance rate in 2023/24, 2024/25, and 2025/26.

These proposals equate to an increase of \$55.5 million in 2023/24 (\$32.8 million from the January Governor’s Proposal). Further increases are also projected of \$20.3 million and \$28.6 million in 2024/25, and 2025/26, respectively.

- Additionally, the Governor proposes \$300 million to propose an equity multiplier. Currently, the district is awaiting additional details.

- The May Revision proposes California State Teachers’ Retirement System (CalSTRS) employer costs will remain at 19.10% in 2023/24, 2024/25 and 2025/26.
- The May Revision proposed California Public Employees’ Retirement System (CalPERS) employer costs have been updated from the Governor’s January Proposal at 26.68% in 2023/24, 27.70% in 2024/25, and 28.30% in 2025/26. This equates to an increase of \$2.1 million in 2023/24, and increases are projected of \$1.4 million and \$900,000 in 2024/25 and 2025/26, respectively.
- The Unemployment Rate is estimated to decrease to 0.05% in 2023/24 (current rate is 0.5%) which equates to a decrease of \$2.6 million.
- The Worker’s Compensation Rate is estimated to decrease by \$1.6 million to maintain the liability reserve at 90%.

Estimates for 2022/23

In preparation of the 2023/24 Proposed Budget and with impacts of the pandemic and to estimate the 2022/23 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$152.0 million. The revised projected net Unrestricted General Fund ending balance is \$137.5 million. The difference of \$14.5 million is due mainly to the following components:

- A decrease in the current year LCFF due to actual TK attendance – (\$400,000)
- A decrease in Transportation add-on revenue due to calculation based on 2021/22 with lower transportation expenses – (\$3.8 million)
- An increase in interest income – \$600,000
- Savings of school site and department supplies – \$6.6 million
- Increased utility costs – (\$900,000)
- Increased Restricted Routine Maintenance contributions – (\$2.1 million)
- Increased carryover of Supplemental and Concentration – (\$14.2 million)
- Increase in indirect costs mainly due to grant funds allowing indirect – \$400,000
- Increase Committed Fund Balance for textbook adoption – (\$700,000)

Board of Education Designated Funds

The 2023/24 Proposed Budget includes a multi-year approach for utilization of one-time state and federal recovery resources to address the learning needs of students and the effects of the pandemic.

<u>Committed Fund Balance</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
• Future Textbook Adoption	\$ 30.5 million	\$ 14.0 million	\$ 5.2 million
• Pandemic Learning and Recovery	\$122.4 million	\$ 77.4 million	\$ 32.4 million

One-Time Recovery Funds

To date, the district has been awarded nearly \$770.0 million in one-time funding from various state and federal resources. These resources are intended to help districts navigate and respond to the impacts of the pandemic. The district's strategic planning of one-time resources has centered on providing increased student access to instructional and social-emotional interventions, reimagining facility and technology use, and redefining health and safety expectations. All funds are anticipated to be spent by the end of 2023/24.

2023/24 Proposed Budget

Local Control Funding Formula (LCFF) – As mentioned earlier, the 2023/24 Proposed Budget assumes an 8.22% COLA, which equates to an increase of approximately \$55.5 million, \$44.6 million base, and \$10.9 million supplemental/concentration.

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2023/24. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2023/24, the EPA funds are estimated to be 45% of the LCFF funds. This equates to \$208.7 million. All funds will be used to support teacher salary and benefit costs.

State Revenue – Lottery funds reflect the increase in ADA from 2021/22 (pandemic year) to 2022/23 estimated ADA resulting in an increase of \$600,000.

School Site Investments – As presented at the January 25, 2023 Board meeting, the 2023/24 Proposed Budget includes staffing parameters at school sites.

Elementary school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Resources for an additional teacher provided at designated elementary schools and an instructional coach at each elementary school
- Classroom kindergarten aides are provided to each elementary school
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, library technician, and a home school liaison
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist
- Site leadership positions include a principal and a vice principal

Middle school site investments include:

- Classroom teachers provided per the collective bargaining agreement, middle school redesign, transition teachers, campus culture teachers, and school climate teachers
- Safety investments include campus safety assistants
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, attendance records assistant, library technician and home school liaison
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist
- Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor

High school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions
- Safety investments include a school resource officer, probation officer, and campus safety assistants

- Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
- Clerical supports include an office manager, registrar, assistant registrar, financial technician, office assistant, attendance records assistant, library technician, and resource counseling assistant
- Health care professionals include a registered nurse, licensed vocational nurse, and school psychologist
- Site leadership positions include a principal, vice principal, counselor, campus culture director, and athletic director

One-Time Recovery – As presented at the April 26, 2023 Board meeting, the 2023/24 Proposed Budget allocates an additional \$13.0 million to school sites to lower class size for 9th grade English classes and support elementary classrooms with additional teaching staff.

As presented at the April 26, 2023 and May 24, 2023 Board meeting, the 2023/24 Proposed Budget allocates the following:

Improve academic performance at challenging levels

School Site and Department Funds – Allocates an additional \$7.4 million to school sites and departments to manage inflationary cost pressures. In addition, \$2.0 million one-time in school site allocations.

Health Services – Allocates an additional 9.0 FTE nurses, 7.5 FTE licensed vocational nurses, 1.0 FTE budget technician (offset by Medi-Cal reimbursements), increases license vocational nurses from 6-hour to 7-hour per bargaining agreement (9.5 FTE), and increases the Supplemental Health Care contract of \$5.5 million.

One-Time Recovery Funds

The 2023/34 Proposed Budget includes personal protective equipment to sites of \$350,000.

Security Office – Allocates an executive director, manager II, safety school specialists, elementary school campus safety assistants, high school campus safety assistants, alternative school campus safety assistants and training for staff of \$5.1 million.

One-Time

The 2023/34 Proposed Budget includes purchase for vehicles, radios and safety supplies, pilot safe route evaluations, elementary cafeteria cameras, deaf and hard of hearing sensors at four sites, pilot vaping sensors and cameras, and replace outdated AED's and provide training of \$1.3 million.

Emergency Response – Allocates supplies to expand outreach of \$50,000.

Information Technology – Allocates a director, expands Parsec to support district dashboards, and high school drone club pilot of \$475,000.

One-Time Funds

The 2023/34 Proposed Budget includes Harvard Strategic Project Data Fellowship of \$190,000.

Information Technology Learner Support – Allocates a project manager, technician specialist, help desk support, hotspots for students, GoGuardian software licenses, new model student laptop pilot, and paraeducator laptop refresh. In addition, shifts pre-order computer savings from 2024/25 to 2023/24 due to breakage of \$8.1 million.

One-Time Recovery Funds

The 2023/34 Proposed Budget includes support for Bullard FLATS location and high school flat panel displays of \$7.9 million.

Chief Academic Office – Allocates executive coaching for new leaders and reduces an executive director to support school data psychometrics of (\$60,000).

School Site Data & Psychometrics – Allocates administrative analysts, analyst II, secretary II, and shifts assistant superintendent from alternative education, and provides operational supplies and contracts of \$1.2 million.

Alternative Education – Allocates library teachers, library technicians, activity director, an office assistant, shifts an assistant superintendent to School Site Data & Psychometrics, and converts contracts to teaching personnel of \$575,000.

One-Time Recovery Funds

The 2023/34 Proposed Budget includes continued support for teaching personnel, credit recovery support, and Home & Hospital technology of \$585,000.

African American Academic Acceleration – Allocates advisory program for African American students in grades 5-12 and shifts teacher to College and Career Readiness of \$440,000.

One-Time Recovery Funds

The 2023/34 Proposed Budget includes continuation of manager I of \$190,000.

One-Time Literacy Funds

The 2023/34 Proposed Budget includes expansion of elementary reading program of \$2.9 million.

One-Time Funds

The 2023/34 Proposed Budget includes expand African American Student Leadership of \$1.1 million.

Curriculum and Instruction – Allocates support for IdeaFest, shift Ed Cite contracts from sites to district office, add security for E Street, and support GATE participation of \$535,000.

One-Time Recovery Funds

The 2023/24 Proposed Budget includes continued support for home libraries, tier II intervention materials, teacher development (Algebra, Literacy, Science, World Language, Ethnic Studies,

Math Lesson Design, 2-day Learning Summit), winter and summer classified professional learning, digital lessons, Tutor.com, First K-3 reading licenses, and ethnic studies curriculum. In addition support African American and Latin X history participation of \$11.6 million.

Increase student engagement in the school & community

Plant Operations – Allocates a manager, district supervisors, high school plant supervisors, grounds workers IV, ground worker III, grounds worker I, plant coordinator, custodians, office assistant III, field rehabilitation, tree service projects, and annual equipment replacement of \$5.7 million. In addition, increase utility costs of \$3.2 million which is already assumed in the multi-year projections.

One-Time Funds

The 2022/23 Proposed Budget includes fleet vehicles, custodial and field equipment, service recreational turf district wide, and reorganize Brawley offices of \$4.6 million.

Plant Maintenance – Allocates HVAC mechanics, HVAC supervisor, irrigation specialist, lead plumber, plumbers, equipment operator II, mechanic, deferred maintenance projects, curtain repairs, and mold testing and sampling of \$5.4 million.

One-Time Funds

The 2022/23 Proposed Budget includes fleet vehicles, tools and equipment, and Laserfiche license of \$1.4 million.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes carryover of HVAC projects, support space and Farber building of \$84.3 million.

Nutrition Services – Allocates nutrition service assistants, a project manager, accountant, wellness coordinator, and executive chef contracts of \$1.9 million which is funded by the Cafeteria Fund.

One-Time Funds

The 2022/23 Proposed Budget includes upgrade equipment at sites of \$2.0 million.

Transportation – Allocates business operations manager, special education dispatcher, driver trainer, accountant, relief drivers, expand free bus passes for full year, upgrade transportation systems, and GPS system of \$1.3 million.

One-Time Funds

The 2022/23 Proposed Budget includes upgrade transportation systems, add cameras, an equipment lift, vans, bus rodeo team trailer, CNG compressor, and bus wash system of \$1.5 million.

Early Learning – Allocates paraprofessionals, child development teacher of \$450,000 which is funded by Child Development Fund.

One-Time Recovery Funds

The 2022/23 Proposed Budget continues support for assessment and outreach, health and safety classroom kits, creative license, and professional learning of \$850,000.

One-Time Funds

The 2022/23 Proposed Budget includes TK expansion equipment of \$425,000.

Department of Prevention and Intervention – Allocates behavior intervention specialist, technical support specialist, Men’s and Women’s alliance transportation, Let’s Talk full year contract, and materials and supplies offset with climate and culture specialist and supplies of \$750,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget continues support for registered behavior technician contract, professional development for restorative practices and responding to behaviors, Care Solace and substance abuse contract, counselors, manager III, Office Assistant III, child welfare and attendance specialists, social workers, behavioral intervention specialists, guidance learning advisor, and behavior support advisor of \$4.0 million.

Equity and Access – Allocates director, manager II, support community schools with training and materials and supplies, increase Hanover contract, and add black educator development contract of \$708,000. Support American Indian of \$425,000.

Purchasing and Warehouse – Allocates warehouse workers of \$190,000.

One-Time Funds

The 2022/23 Proposed Budget includes forklift, shipment equipment, and mail vans of \$225,000.

Student Engagement – Allocates increase for official contracts, enrichment at elementary, and graduation supports of \$270,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes replacement of uniforms and equipment and continue support for summer athletic bridge program of \$1.2 million.

Expand student centered & real-world learning experiences

Extended Learning – Allocates analyst II, executive officer, after school paraprofessionals, after school leads, and TSA for student engagement. In addition, shift the After School program from Fresno County Office of Education to Fresno Unified in 2023/24 which all funds are supported by the Expanded Learning Opportunities Grant, After School Grant, and 21st Century. In addition, utilization of carryover to support the aviation facility.

College and Career Readiness – Allocates a coordinator, teachers, counselors, manager II’s, analyst, secretary II, Spanish community liaison, registrar, administrative secretary, child welfare

assistant to support Steve Scholars, supports career exploration, historical black colleges, and transportation to support college trips of \$2.5 million.

One-Time Recovery Funds

The 2022/23 Proposed Budget continues to support IMAGO contract of \$200,000.

One-Time Funds

The 2022/23 Proposed Budget supports historical black college, counselor professional learning, and dual enrollment of \$685,000.

English Learners – Allocates manager II's

One-Time Recovery Funds

The 2022/23 Proposed Budget includes Tiger Bytes application, peer mentoring services, Rosetta Stone licenses, Hmong consultant, Orchid Translation services, and professional learning of \$720,000.

Increase inclusive opportunities for families to engage in their student's education

Translation Services – Allocates Hmong translator, office assistant and supplies of \$179,000.

Parent University – Allocates community education specialist offset by contracts in Title I.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes professional development for home school liaisons and family leadership advocacy of \$400,000.

Communications – Supports district-wide events and Final Site contract of \$330,000.

One-Time Funds

The 2022/23 Proposed Budget includes a marketing contract of \$100,000.

School Leadership – Allocates manager II and support for school oversight of \$110,000.

One-Time Funds

The 2022/23 Proposed Budget supports enterprise software and district-wide staff meetings of \$385,000.

Engagement & External Partnerships – Supports marketing and communication of \$150,000.

Board Office – Allocates and administrative secretary I and supplies of \$116,000.

Business and Financial Services – Supports budget books software of \$15,000.

Increase recruitment and retention of staff reflecting the diversity of the community

Special Education – Allocates guidance learning advisors at specialty schools, administrative secretary II, manager III, program technician, behavior support advisors, budget technician II, school office assistants, convert Lori Ann preschool teachers from 206 days to 215 days,

paraeducators, upgrade 86 positions paraeducators to support diapering and toileting, and upgrade 58 paraeducator positions from 3.5 hours to 6 hours of \$7.1 million.

One-Time Recovery Funds

The 2022/23 Proposed Budget continues support for registered behavioral technician contract, Wonderworks Goalbook, and paraeducator contract support of \$2.8 million.

Human Resources – Allocates administrator, directors, manager III's, coordinator I's, administrative analyst, analyst II, data specialist II's, artificial intelligence to support reporting, and training protocol for new hires of \$2.4 million.

One-Time Funds

The 2022/23 Proposed Budget supports negotiation costs, supplies for new staff, development of orientation and training modules, and contract to recruit hard-to-fill positions of \$815,000.

Leadership Development – Allocates administrative secretary of \$105,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget continues support for vice principal mentors, new administrator coaching, 3-day administrator summer institute, breakthrough leadership, coaching equity session of \$1.1 million.

State and Federal – Allocates Student Transfers project manager and shifts analyst from one-time funds of \$305,000.

Teacher Professional Development

One-Time Recovery Funds

The 2022/23 Proposed Budget continues supports for tuition fees for year one and two interns, partnership with Fresno Pacific for masters in reading, math institute, literacy institute, summer Teacher Academy, Special Education Teacher Residency, STEAM pipeline, Dual Immersion Academy, literacy master and dual enrollment, Ethnic Studies Institute, Aspiring Teacher cohort, Coaching Institute, Teacher Tutoring Academy, extra days for TSA's to support summer and winter programs, and Substitute Teacher pipeline of \$4.4 million.

Charter Office – Allocates a manager II of \$160,000.

Board of Education Approved One-time Expenditures

The 2023/24 Proposed Budget includes \$33.3 million for one-time expenditures as follows:

- One-Time Computer purchases \$12.8 million
- Plant Operations \$ 4.5 million
- Education Center Buildings \$ 2.4 million
- Restricted Routine Maintenance \$ 2.3 million
- Nutrition Services \$ 2.0 million
- Transportation \$ 1.5 million
- African American Academic Acceleration \$ 1.3 million

• Security	\$ 1.3 million
• Early Learning	\$ 1.0 million
• Design Science Facility	\$ 0.9 million
• Financial Enterprise System	\$ 0.9 million
• Human Resources	\$ 0.8 million
• Career Technical Education	\$ 0.4 million
• School Leadership	\$ 0.4 million
• External Partnerships	\$ 0.2 million
• Information Technology	\$ 0.2 million
• Warehouse/Mailroom	\$ 0.2 million
• Communications	\$ 0.1 million
• Facilities	\$ 0.1 million

Multi-Year Items

District Contribution to Health Fund – In accordance with the current employee bargaining agreements, the 2023/24 district’s health contribution level is \$24,370 per employee participant. An increase of \$1,355 over 2022/23, equating to \$9.6 million for the Health Fund. In addition, the district’s health contribution is estimated to increase by \$507 in 2024/25 equating to \$3.5 million, and an additional \$728 in 2025/26 equating to \$4.9 million.

District Workers’ Compensation – The benefit rate for Workers’ Compensation results in a reserve level estimated at 90% in 2023/24. Per Board Policy 3100 “during stable times, the district will maintain Workers’ Compensation liability at 90 percent”. The rate decrease equates to \$1.6 million in 2023/24.

STRS and PERS Employer Costs – The multi-year projections include funding for changed employer rates for STRS and PERS at the levels mentioned earlier in the memo. This equates to an increased cost of \$1.3 million in 2024/25 and increased cost of an additional savings of \$800,000 in 2025/26.

Governmental Accounting Standards Board Statement Number 75 (GASB No. 75) – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and \$2.0 million from the Health Fund for all years. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$71.2 million as of June 30, 2024.

Cash Flow Report – The Standardized Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from Fresno County Superintendent of Schools (FCSS) for the distribution of State funds. The assumptions project a positive cash balance of \$367.6 million on June 30, 2024 and \$416.6 million on June 30, 2025.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2022/23 reserve levels and the corresponding change to the reserve level for the 2023/24 fiscal year.

Reserve Type (in millions)	Estimated 2022/23	Planned Change	Proposed 2023/24	Recommended Level 2023/24
Unrestricted General Fund	\$137.49	\$ 1.37	\$138.86	\$ 138.86
Workers' Compensation	\$ 32.30	(\$ 0.20)	\$ 32.10	\$ 32.10 ⁽¹⁾
General Liability Reserve	\$ 3.30	\$ 0.0	\$ 3.30	\$ 3.30 ⁽¹⁾
Health Fund Incurred But Not Paid	\$ 23.23	\$ 1.82	\$ 25.05	\$ 25.05 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	\$ 65.82	\$ 5.36	\$ 71.18	\$1,051.18 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 99.34	\$ 46.11	\$ 145.45	\$ 31.88 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District's 2023/24 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is included.

**Fresno Unified School District
2023/24 Adopted Budget**

Fund Name	Estimated Beginning Balance	Budget Revenues	Budget Expenditures	Budget Other Financing Sources	Budget Ending Fund Balance
General Fund Unrestricted	\$ 335,466,971	\$ 1,044,859,035	\$ 952,977,391	\$ (131,034,143)	\$ 296,314,472
General Fund Restricted	\$ 161,852,656	\$ 658,680,873	\$ 867,985,604	\$ 127,064,143	\$ 79,612,068
Total General Fund	\$ 497,319,627	\$ 1,703,539,908	\$ 1,820,962,995	\$ (3,970,000)	\$ 375,926,540

Associated Student Body	\$ 2,705,739	\$ 2,643,815	\$ 2,366,520	\$ -	\$ 2,983,034
Adult Education Fund	\$ 2,088,646	\$ 8,470,341	\$ 10,378,903	\$ -	\$ 180,084
Child Development Fund	\$ 665,494	\$ 37,233,324	\$ 37,898,818	\$ -	\$ 0
Cafeteria Fund	\$ 21,879,136	\$ 65,180,492	\$ 66,324,333	\$ -	\$ 20,735,295
Deferred Maintenance Fund	\$ -	\$ -	\$ 7,056,409	\$ 7,656,409	\$ 600,000

Adult Education Building Fund	\$ 1,993,123	\$ 30,000	\$ 250,000	\$ -	\$ 1,773,123
Measure X Series C Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure X Series D Building Fund	\$ 84,672	\$ 87,603	\$ 23,000	\$ (149,275)	\$ (0.20)
Measure M Series A Building Fund	\$ 2,430,504	\$ -	\$ -	\$ (2,430,504)	\$ (0.24)
Measure M Series B Building Fund	\$ 115,396,689	\$ 1,645,483	\$ -	\$ (117,042,172)	\$ -
Total Building Funds	\$ 119,904,987	\$ 1,763,086	\$ 273,000	\$ (119,621,951)	\$ 1,773,122

Capital Facilities Fund	\$ 3,670,270	\$ 1,385,000	\$ 2,746,614	\$ (40,500)	\$ 2,268,156
County School Facility Fund	\$ 22,941,138	\$ 600,000	\$ 94,270,777	\$ 114,476,042	\$ 43,746,403
Special Reserve for Capital Outlay	\$ 2,623,801	\$ 40,000	\$ 1,663,746	\$ -	\$ 1,000,055
Total Bond Int and Redemption	\$ 120,723,054	\$ 58,724,704	\$ 61,481,281	\$ -	\$ 117,966,477

Health Fund	\$ 95,589,324	\$ 238,731,960	\$ 189,300,651	\$ (2,000,000)	\$ 143,020,633
Liability Fund	\$ 2,617,014	\$ 8,992,846	\$ 8,934,725	\$ -	\$ 2,675,135
Workers' Compensation Fund	\$ (2,310,505)	\$ 10,609,305	\$ 11,507,073	\$ -	\$ (3,208,273)
Defined Benefits Fund	\$ 10,718,793	\$ 1,671,220	\$ 1,300,000	\$ -	\$ 11,090,013
Total Internal Service Funds	\$ 106,614,626	\$ 260,005,331	\$ 211,042,449	\$ (2,000,000)	\$ 153,577,508

Post Retirement Fund	\$ 65,825,812	\$ 2,000,000	\$ 150,000	\$ 3,500,000	\$ 71,175,812
TOTALS	\$ 966,962,331	\$ 2,141,586,001	\$ 2,316,615,845	\$ -	\$ 791,932,487

Charter Schools	Estimated Beginning Balance	Budget Revenues	Budget Expenditures	Budget Ending Fund Balance	Projected ADA
Aspen Meadow Charter	\$ 251,083	\$ 6,228,049	\$ 6,096,004	\$ 383,128	315
Aspen Ridge Public School	\$ 70,788	\$ 3,664,451	\$ 3,478,149	\$ 257,090	180
Aspen Valley Prep	\$ 2,788,916	\$ 6,291,810	\$ 6,289,301	\$ 2,791,425	315
Carter G Woodson Charter	\$ 2,205,723	\$ 6,398,757	\$ 6,121,003	\$ 2,483,477	315
Endeavor Charter School	\$ 1,769,546	\$ 4,345,146	\$ 3,677,139	\$ 2,437,553	332
Golden Charter Academy	\$ 1,049,559	\$ 5,980,986	\$ 5,485,441	\$ 1,545,104	281
Morris E Dailey Charter	\$ 5,063,842	\$ 4,266,964	\$ 5,008,896	\$ 4,321,910	315
School of Unlimited Learning	\$ 1,672,521	\$ 3,396,909	\$ 3,396,909	\$ 1,672,521	185
Sierra Charter	\$ 4,112,989	\$ 6,033,198	\$ 5,897,817	\$ 4,248,370	340
University High	\$ 4,350,289	\$ 6,844,251	\$ 5,929,970	\$ 5,264,570	470

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multiyear Projections - General Fund		G
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		954,662,773.00	0.00	954,662,773.00	1,010,168,593.00	0.00	1,010,168,593.00	5.8%
2) Federal Revenue	8100-8299		0.00	282,436,433.00	282,436,433.00	0.00	369,696,729.00	369,696,729.00	30.9%
3) Other State Revenue	8300-8599		18,219,617.00	371,685,173.00	389,904,790.00	19,968,032.00	278,197,303.00	298,165,335.00	-23.5%
4) Other Local Revenue	8600-8799		16,447,758.00	10,572,394.00	27,020,152.00	14,722,410.00	10,786,841.00	25,509,251.00	-5.6%
5) TOTAL, REVENUES			989,330,148.00	664,694,000.00	1,654,024,148.00	1,044,859,035.00	658,680,873.00	1,703,539,908.00	3.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		357,307,472.00	177,404,771.00	534,712,243.00	398,151,459.00	157,345,108.00	555,496,567.00	3.9%
2) Classified Salaries	2000-2999		95,677,820.00	91,826,105.00	187,503,925.00	124,039,668.00	87,312,542.00	211,352,210.00	12.7%
3) Employee Benefits	3000-3999		231,075,339.00	180,163,614.00	411,238,953.00	263,121,102.00	218,820,181.00	481,941,283.00	17.2%
4) Books and Supplies	4000-4999		42,172,173.00	74,525,047.00	116,697,220.00	45,660,116.00	65,212,245.00	110,872,361.00	-5.0%
5) Services and Other Operating Expenditures	5000-5999		87,851,360.00	105,700,018.00	193,551,378.00	111,201,431.00	99,888,167.00	211,089,598.00	9.1%
6) Capital Outlay	6000-6999		25,641,112.00	45,930,790.00	71,571,902.00	26,406,181.00	221,853,553.00	248,259,734.00	246.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,583,816.00	2,832,681.00	4,416,497.00	1,634,795.00	2,824,358.00	4,459,153.00	1.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(18,237,138.00)	15,962,804.00	(2,274,334.00)	(17,237,361.00)	14,729,450.00	(2,507,911.00)	10.3%
9) TOTAL, EXPENDITURES			823,071,954.00	694,345,830.00	1,517,417,784.00	952,977,391.00	867,985,604.00	1,820,962,995.00	20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			166,258,194.00	(29,651,830.00)	136,606,364.00	91,881,644.00	(209,304,731.00)	(117,423,087.00)	-186.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		30,000.00	3,356,409.00	3,386,409.00	30,000.00	5,156,409.00	5,186,409.00	53.2%
b) Transfers Out	7600-7629		1,500,000.00	3,356,409.00	4,856,409.00	1,500,000.00	7,656,409.00	9,156,409.00	88.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(113,958,556.00)	113,958,556.00	0.00	(129,564,143.00)	129,564,143.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(115,428,556.00)	113,958,556.00	(1,470,000.00)	(131,034,143.00)	127,064,143.00	(3,970,000.00)	170.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,829,638.00	84,306,726.00	135,136,364.00	(39,152,499.00)	(82,240,588.00)	(121,393,087.00)	-189.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		296,678,839.14	77,545,930.08	374,224,769.22	335,466,971.14	161,852,656.08	497,319,627.22	32.9%
b) Audit Adjustments	9793		(12,041,506.00)	0.00	(12,041,506.00)	0.00	0.00	0.00	-100.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			284,637,333.14	77,545,930.08	362,183,263.22	335,466,971.14	161,852,656.08	497,319,627.22	37.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,637,333.14	77,545,930.08	362,183,263.22	335,466,971.14	161,852,656.08	497,319,627.22	37.3%
2) Ending Balance, June 30 (E + F1e)			335,466,971.14	161,852,656.08	497,319,627.22	296,314,472.14	79,612,068.08	375,926,540.22	-24.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,049.65	0.00	70,049.65	70,049.65	0.00	70,049.65	0.0%
Stores		9712	2,670,900.59	0.00	2,670,900.59	2,670,900.59	0.00	2,670,900.59	0.0%
Prepaid Items		9713	1,812,090.52	0.00	1,812,090.52	1,812,090.52	0.00	1,812,090.52	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	161,852,656.08	161,852,656.08	0.00	79,612,068.09	79,612,068.09	-50.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	188,500,000.00	0.00	188,500,000.00	152,900,000.00	0.00	152,900,000.00	-18.9%
Textbook Adoption	0000	9760	30,500,000.00		30,500,000.00			0.00	
Pandemic Learning Recovery	0000	9760	122,400,000.00		122,400,000.00			0.00	
Supplemental Concentration Carry over	0000	9760	35,600,000.00		35,600,000.00			0.00	
Future Textbook Adoptions	0000	9760			0.00	30,500,000.00		30,500,000.00	
Pandemic Learning Recovery	0000	9760			0.00	122,400,000.00		122,400,000.00	
d) Assigned									
Other Assignments		9780	4,925,000.00	0.00	4,925,000.00	0.00	0.00	0.00	-100.0%
Education Center Remodel	0000	9780	2,425,000.00		2,425,000.00			0.00	
Design Science Facility	0000	9780	900,000.00		900,000.00			0.00	
Financial Software Upgrade	0000	9780	900,000.00		900,000.00			0.00	
Restroom Renovation	0000	9780	700,000.00		700,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	137,488,930.38	0.00	137,488,930.38	138,861,431.38	0.00	138,861,431.38	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(.01)	(.01)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		678,442,353.00	0.00	678,442,353.00	722,674,307.00	0.00	722,674,307.00	6.5%
Education Protection Account State Aid - Current Year	8012		197,353,022.00	0.00	197,353,022.00	208,695,934.00	0.00	208,695,934.00	5.7%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		501,049.00	0.00	501,049.00	501,049.00	0.00	501,049.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	541,217.00	0.00	541,217.00	541,217.00	0.00	541,217.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	70,149,772.00	0.00	70,149,772.00	70,149,772.00	0.00	70,149,772.00	0.0%
Unsecured Roll Taxes		8042	3,428,699.00	0.00	3,428,699.00	3,428,699.00	0.00	3,428,699.00	0.0%
Prior Years' Taxes		8043	242,175.00	0.00	242,175.00	242,175.00	0.00	242,175.00	0.0%
Supplemental Taxes		8044	1,992,801.00	0.00	1,992,801.00	1,992,801.00	0.00	1,992,801.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,849,664.00)	0.00	(2,849,664.00)	(2,849,664.00)	0.00	(2,849,664.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,945,455.00	0.00	7,945,455.00	7,945,455.00	0.00	7,945,455.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			957,746,879.00	0.00	957,746,879.00	1,013,321,745.00	0.00	1,013,321,745.00	5.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,084,106.00)	0.00	(3,084,106.00)	(3,153,152.00)	0.00	(3,153,152.00)	2.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			954,662,773.00	0.00	954,662,773.00	1,010,168,593.00	0.00	1,010,168,593.00	5.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	15,796,828.00	15,796,828.00	0.00	15,706,074.00	15,706,074.00	-0.6%
Special Education Discretionary Grants		8182	0.00	4,724,028.00	4,724,028.00	0.00	1,272,105.00	1,272,105.00	-73.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	694,014.00	694,014.00	0.00	691,150.00	691,150.00	-0.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		60,755,333.00	60,755,333.00		74,842,863.00	74,842,863.00	23.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,705,694.00	6,705,694.00		8,497,253.00	8,497,253.00	26.7%
Title III, Part A, Immigrant Student Program	4201	8290		52,545.00	52,545.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,841,218.00	1,841,218.00		2,231,411.00	2,231,411.00	21.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		9,081,775.00	9,081,775.00		8,450,884.00	8,450,884.00	-6.9%
Career and Technical Education	3500-3599	8290		1,133,975.00	1,133,975.00		1,133,975.00	1,133,975.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	181,651,023.00	181,651,023.00	0.00	256,871,014.00	256,871,014.00	41.4%
TOTAL, FEDERAL REVENUE			0.00	282,436,433.00	282,436,433.00	0.00	369,696,729.00	369,696,729.00	30.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		62,325,397.00	62,325,397.00		64,225,263.00	64,225,263.00	3.0%
Prior Years	6500	8319		1,298,468.00	1,298,468.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,389,804.00	1,389,804.00	0.00	1,389,804.00	1,389,804.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	69,166.00	69,166.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,592,325.00	0.00	2,592,325.00	2,803,081.00	0.00	2,803,081.00	8.1%
Lottery - Unrestricted and Instructional Materials		8560	10,430,520.00	4,110,852.00	14,541,372.00	11,053,740.00	4,356,474.00	15,410,214.00	6.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,497,816.00	5,497,816.00		15,429,436.00	15,429,436.00	180.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		87,084.00	87,084.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		5,734,444.00	5,734,444.00		6,278,848.00	6,278,848.00	9.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,196,772.00	291,172,142.00	296,368,914.00	6,111,211.00	186,517,478.00	192,628,689.00	-35.0%
TOTAL, OTHER STATE REVENUE			18,219,617.00	371,685,173.00	389,904,790.00	19,968,032.00	278,197,303.00	298,165,335.00	-23.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,963,930.00	1,963,930.00	0.00	944,720.00	944,720.00	-51.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	51,124.00	0.00	51,124.00	42,527.00	0.00	42,527.00	-16.8%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	203,308.00	0.00	203,308.00	385,000.00	0.00	385,000.00	89.4%
Interest		8660	3,100,000.00	0.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	1,320,000.00	1,320,000.00	0.00	1,320,000.00	1,320,000.00	0.0%
All Other Local Revenue		8699	13,093,326.00	7,288,464.00	20,381,790.00	11,194,883.00	8,522,121.00	19,717,004.00	-3.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,447,758.00	10,572,394.00	27,020,152.00	14,722,410.00	10,786,841.00	25,509,251.00	-5.6%
TOTAL, REVENUES			989,330,148.00	664,694,000.00	1,654,024,148.00	1,044,859,035.00	658,680,873.00	1,703,539,908.00	3.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	279,692,365.00	134,101,621.00	413,793,986.00	312,277,831.00	113,645,189.00	425,923,020.00	2.9%
Certificated Pupil Support Salaries		1200	29,082,816.00	16,807,137.00	45,889,953.00	32,660,297.00	16,115,116.00	48,775,413.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	44,128,844.00	13,573,733.00	57,702,577.00	48,122,584.00	13,059,429.00	61,182,013.00	6.0%
Other Certificated Salaries		1900	4,403,447.00	12,922,280.00	17,325,727.00	5,090,747.00	14,525,374.00	19,616,121.00	13.2%
TOTAL, CERTIFICATED SALARIES			357,307,472.00	177,404,771.00	534,712,243.00	398,151,459.00	157,345,108.00	555,496,567.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,740,664.00	33,853,725.00	39,594,389.00	6,350,349.00	38,120,259.00	44,470,608.00	12.3%
Classified Support Salaries		2200	48,759,544.00	35,535,742.00	84,295,286.00	56,067,129.00	29,182,159.00	85,249,288.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	14,250,246.00	8,949,089.00	23,199,335.00	20,690,441.00	12,234,514.00	32,924,955.00	41.9%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Clerical, Technical and Office Salaries		2400	26,690,700.00	10,502,051.00	37,192,751.00	37,464,884.00	6,297,737.00	43,762,621.00	17.7%
Other Classified Salaries		2900	236,666.00	2,985,498.00	3,222,164.00	3,466,865.00	1,477,873.00	4,944,738.00	53.5%
TOTAL, CLASSIFIED SALARIES			95,677,820.00	91,826,105.00	187,503,925.00	124,039,668.00	87,312,542.00	211,352,210.00	12.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	68,056,599.00	89,805,612.00	157,862,211.00	74,608,247.00	113,252,159.00	187,860,406.00	19.0%
PERS		3201-3202	21,153,186.00	16,689,637.00	37,842,823.00	29,530,526.00	20,590,076.00	50,120,602.00	32.4%
OASDI/Medicare/Alternative		3301-3302	11,600,702.00	9,320,357.00	20,921,059.00	14,456,747.00	8,116,890.00	22,573,637.00	7.9%
Health and Welfare Benefits		3401-3402	91,629,033.00	44,726,006.00	136,355,039.00	105,058,028.00	55,568,498.00	160,626,526.00	17.8%
Unemployment Insurance		3501-3502	2,154,593.00	1,153,881.00	3,308,474.00	371,633.00	373,681.00	745,314.00	-77.5%
Workers' Compensation		3601-3602	7,207,604.00	3,749,195.00	10,956,799.00	6,741,524.00	3,325,735.00	10,067,259.00	-8.1%
OPEB, Allocated		3701-3702	28,952,498.00	14,393,796.00	43,346,294.00	31,933,949.00	17,234,086.00	49,168,035.00	13.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	321,124.00	325,130.00	646,254.00	420,448.00	359,056.00	779,504.00	20.6%
TOTAL, EMPLOYEE BENEFITS			231,075,339.00	180,163,614.00	411,238,953.00	263,121,102.00	218,820,181.00	481,941,283.00	17.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	14,000,000.00	1,189,035.00	15,189,035.00	1,653.00	2,600,000.00	2,601,653.00	-82.9%
Books and Other Reference Materials		4200	826,802.00	2,000,186.00	2,826,988.00	2,080,055.00	6,149,949.00	8,230,004.00	191.1%
Materials and Supplies		4300	21,855,906.00	42,461,269.00	64,317,175.00	25,633,486.00	42,114,130.00	67,747,616.00	5.3%
Noncapitalized Equipment		4400	5,324,811.00	28,874,557.00	34,199,368.00	17,705,361.00	14,348,166.00	32,053,527.00	-6.3%
Food		4700	164,654.00	0.00	164,654.00	239,561.00	0.00	239,561.00	45.5%
TOTAL, BOOKS AND SUPPLIES			42,172,173.00	74,525,047.00	116,697,220.00	45,660,116.00	65,212,245.00	110,872,361.00	-5.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	20,889,008.00	69,105,151.00	89,994,159.00	25,092,082.00	57,015,132.00	82,107,214.00	-8.8%
Travel and Conferences		5200	1,845,225.00	1,853,475.00	3,698,700.00	2,076,668.00	1,810,349.00	3,887,017.00	5.1%
Dues and Memberships		5300	183,193.00	51,485.00	234,678.00	189,478.00	62,584.00	252,062.00	7.4%
Insurance		5400 - 5450	5,123,400.00	2,571,755.00	7,695,155.00	5,961,880.00	2,903,217.00	8,865,097.00	15.2%
Operations and Housekeeping Services		5500	34,353,787.00	1,500.00	34,355,287.00	36,727,095.00	1,500.00	36,728,595.00	6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,073,090.00	2,793,661.00	9,866,751.00	7,171,698.00	3,617,803.00	10,789,501.00	9.4%
Transfers of Direct Costs		5710	(2,517,635.00)	2,517,635.00	0.00	(1,748,097.00)	1,748,097.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(129,063.00)	(1,787,914.00)	(1,916,977.00)	(328,916.00)	(4,720,003.00)	(5,048,919.00)	163.4%
Professional/Consulting Services and Operating Expenditures		5800	17,208,005.00	28,411,803.00	45,619,808.00	32,385,162.00	37,365,284.00	69,750,446.00	52.9%
Communications		5900	3,822,350.00	181,467.00	4,003,817.00	3,674,381.00	84,204.00	3,758,585.00	-6.1%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,851,360.00	105,700,018.00	193,551,378.00	111,201,431.00	99,888,167.00	211,089,598.00	9.1%
CAPITAL OUTLAY									
Land		6100	2,144,335.00	35,680.00	2,180,015.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,862,215.00	36,470,883.00	54,333,098.00	16,100,000.00	216,831,560.00	232,931,560.00	328.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,627,586.00	6,390,315.00	12,017,901.00	9,896,181.00	4,639,416.00	14,535,597.00	20.9%
Equipment Replacement		6500	6,976.00	3,033,912.00	3,040,888.00	410,000.00	382,577.00	792,577.00	-73.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,641,112.00	45,930,790.00	71,571,902.00	26,406,181.00	221,853,553.00	248,259,734.00	246.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	59,392.00	0.00	59,392.00	62,884.00	0.00	62,884.00	5.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,512,681.00	1,512,681.00	0.00	1,504,358.00	1,504,358.00	-0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	1,320,000.00	1,320,000.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	1,320,000.00	1,320,000.00	New
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,524,424.00	0.00	1,524,424.00	1,571,911.00	0.00	1,571,911.00	3.1%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,583,816.00	2,832,681.00	4,416,497.00	1,634,795.00	2,824,358.00	4,459,153.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(15,962,804.00)	15,962,804.00	0.00	(14,729,450.00)	14,729,450.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,274,334.00)	0.00	(2,274,334.00)	(2,507,911.00)	0.00	(2,507,911.00)	10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,237,138.00)	15,962,804.00	(2,274,334.00)	(17,237,361.00)	14,729,450.00	(2,507,911.00)	10.3%
TOTAL, EXPENDITURES			823,071,954.00	694,345,830.00	1,517,417,784.00	952,977,391.00	867,985,604.00	1,820,962,995.00	20.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	3,356,409.00	3,386,409.00	30,000.00	5,156,409.00	5,186,409.00	53.2%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	3,356,409.00	3,386,409.00	30,000.00	5,156,409.00	5,186,409.00	53.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	3,356,409.00	4,856,409.00	1,500,000.00	7,656,409.00	9,156,409.00	88.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	3,356,409.00	4,856,409.00	1,500,000.00	7,656,409.00	9,156,409.00	88.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(113,958,556.00)	113,958,556.00	0.00	(129,564,143.00)	129,564,143.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(113,958,556.00)	113,958,556.00	0.00	(129,564,143.00)	129,564,143.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(115,428,556.00)	113,958,556.00	(1,470,000.00)	(131,034,143.00)	127,064,143.00	(3,970,000.00)	170.1%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	954,662,773.00	0.00	954,662,773.00	1,010,168,593.00	0.00	1,010,168,593.00	5.8%
2) Federal Revenue		8100-8299	0.00	282,436,433.00	282,436,433.00	0.00	369,696,729.00	369,696,729.00	30.9%
3) Other State Revenue		8300-8599	18,219,617.00	371,685,173.00	389,904,790.00	19,968,032.00	278,197,303.00	298,165,335.00	-23.5%
4) Other Local Revenue		8600-8799	16,447,758.00	10,572,394.00	27,020,152.00	14,722,410.00	10,786,841.00	25,509,251.00	-5.6%
5) TOTAL, REVENUES			989,330,148.00	664,694,000.00	1,654,024,148.00	1,044,859,035.00	658,680,873.00	1,703,539,908.00	3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	460,604,340.00	396,031,546.00	856,635,886.00	503,731,767.00	393,662,085.00	897,393,852.00	4.8%
2) Instruction - Related Services	2000-2999		97,781,423.00	66,005,551.00	163,786,974.00	118,417,709.00	83,159,912.00	201,577,621.00	23.1%
3) Pupil Services	3000-3999		82,886,763.00	86,619,619.00	169,506,382.00	111,086,175.00	51,499,308.00	162,585,483.00	-4.1%
4) Ancillary Services	4000-4999		19,585,833.00	37,890,063.00	57,475,896.00	20,677,363.00	64,700,252.00	85,377,615.00	48.5%
5) Community Services	5000-5999		1,911,222.00	525,080.00	2,436,302.00	231,069.00	44,822.00	275,891.00	-88.7%
6) Enterprise	6000-6999		1,559,204.00	69,572.00	1,628,776.00	1,216,896.00	114,201.00	1,331,097.00	-18.3%
7) General Administration	7000-7999		31,377,138.00	30,312,718.00	61,689,856.00	54,533,066.00	15,660,446.00	70,193,512.00	13.8%
8) Plant Services	8000-8999		125,782,215.00	74,059,000.00	199,841,215.00	141,448,551.00	256,320,220.00	397,768,771.00	99.0%
9) Other Outgo	9000-9999		1,583,816.00	2,832,681.00	4,416,497.00	1,634,795.00	2,824,358.00	4,459,153.00	1.0%
10) TOTAL, EXPENDITURES			823,071,954.00	694,345,830.00	1,517,417,784.00	952,977,391.00	867,985,604.00	1,820,962,995.00	20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			166,258,194.00	(29,651,830.00)	136,606,364.00	91,881,644.00	(209,304,731.00)	(117,423,087.00)	-186.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	3,356,409.00	3,386,409.00	30,000.00	5,156,409.00	5,186,409.00	53.2%
b) Transfers Out		7600-7629	1,500,000.00	3,356,409.00	4,856,409.00	1,500,000.00	7,656,409.00	9,156,409.00	88.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,958,556.00)	113,958,556.00	0.00	(129,564,143.00)	129,564,143.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(115,428,556.00)	113,958,556.00	(1,470,000.00)	(131,034,143.00)	127,064,143.00	(3,970,000.00)	170.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,829,638.00	84,306,726.00	135,136,364.00	(39,152,499.00)	(82,240,588.00)	(121,393,087.00)	-189.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	296,678,839.14	77,545,930.08	374,224,769.22	335,466,971.14	161,852,656.08	497,319,627.22	32.9%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(12,041,506.00)	0.00	(12,041,506.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			284,637,333.14	77,545,930.08	362,183,263.22	335,466,971.14	161,852,656.08	497,319,627.22	37.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,637,333.14	77,545,930.08	362,183,263.22	335,466,971.14	161,852,656.08	497,319,627.22	37.3%
2) Ending Balance, June 30 (E + F1e)			335,466,971.14	161,852,656.08	497,319,627.22	296,314,472.14	79,612,068.08	375,926,540.22	-24.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,049.65	0.00	70,049.65	70,049.65	0.00	70,049.65	0.0%
Stores		9712	2,670,900.59	0.00	2,670,900.59	2,670,900.59	0.00	2,670,900.59	0.0%
Prepaid Items		9713	1,812,090.52	0.00	1,812,090.52	1,812,090.52	0.00	1,812,090.52	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	161,852,656.08	161,852,656.08	0.00	79,612,068.09	79,612,068.09	-50.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	188,500,000.00	0.00	188,500,000.00	152,900,000.00	0.00	152,900,000.00	-18.9%
Textbook Adoption	0000	9760	30,500,000.00		30,500,000.00			0.00	
Pandemic Learning Recovery	0000	9760	122,400,000.00		122,400,000.00			0.00	
Supplemental Concentration Carry over	0000	9760	35,600,000.00		35,600,000.00			0.00	
Future Textbook Adoptions	0000	9760			0.00	30,500,000.00		30,500,000.00	
Pandemic Learning Recovery	0000	9760			0.00	122,400,000.00		122,400,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,925,000.00	0.00	4,925,000.00	0.00	0.00	0.00	-100.0%
Education Center Remodel	0000	9780	2,425,000.00		2,425,000.00			0.00	
Design Science Facility	0000	9780	900,000.00		900,000.00			0.00	
Financial Software Upgrade	0000	9780	900,000.00		900,000.00			0.00	
Restroom Renovation	0000	9780	700,000.00		700,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	137,488,930.38	0.00	137,488,930.38	138,861,431.38	0.00	138,861,431.38	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(.01)	(.01)	New

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	53,163,657.00	6,478,217.00
6211	Literacy Coaches and Reading Specialists Grant Program	9,586,494.00	7,189,871.00
6266	Educator Effectiveness, FY 2021-22	14,773,953.00	10,461,554.00
6300	Lottery: Instructional Materials	2,445,510.08	2,445,510.08
6512	Special Ed: Mental Health Services	.29	.29
6536	Special Ed: Dispute Prevention and Dispute Resolution	.29	.29
6537	Special Ed: Learning Recovery Support	.46	.46
6546	Mental Health-Related Services	171,883.00	0.00
6547	Special Education Early Intervention Preschool Grant	1,735,521.48	.48
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	11,582.45	.45
7029	Child Nutrition: Food Service Staff Training Funds	232,014.15	.15
7085	Learning Communities for School Success Program	785,016.09	.09
7311	Classified School Employee Professional Development Block Grant	243,409.68	.68
7388	SB 117 COVID-19 LEA Response Funds	1,169,792.00	0.00
7412	A-G Access/Success Grant	3,378,196.99	0.00
7425	Expanded Learning Opportunities (ELO) Grant	.12	.12
7435	Learning Recovery Emergency Block Grant	73,652,913.00	53,036,913.00
7810	Other Restricted State	502,712.00	0.00
Total, Restricted Balance		161,852,656.08	79,612,068.09

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,643,815.00	2,643,815.00	0.0%
5) TOTAL, REVENUES			2,643,815.00	2,643,815.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,366,520.00	2,366,520.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,366,520.00	2,366,520.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			277,295.00	277,295.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			277,295.00	277,295.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,455,347.25	2,705,739.25	10.2%
b) Audit Adjustments		9793	(26,903.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,428,444.25	2,705,739.25	11.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,428,444.25	2,705,739.25	11.4%
2) Ending Balance, June 30 (E + F1e)			2,705,739.25	2,983,034.25	10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,705,739.25	2,983,034.25	10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,643,815.00	2,643,815.00	0.0%
TOTAL, REVENUES			2,643,815.00	2,643,815.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	2,366,520.00	2,366,520.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,366,520.00	2,366,520.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,366,520.00	2,366,520.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,643,815.00	2,643,815.00	0.0%
5) TOTAL, REVENUES			2,643,815.00	2,643,815.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,366,520.00	2,366,520.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,366,520.00	2,366,520.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			277,295.00	277,295.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			277,295.00	277,295.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,455,347.25	2,705,739.25	10.2%
b) Audit Adjustments		9793	(26,903.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,428,444.25	2,705,739.25	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,428,444.25	2,705,739.25	11.4%
2) Ending Balance, June 30 (E + F1e)			2,705,739.25	2,983,034.25	10.2%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,705,739.25	2,983,034.25	10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	2,705,739.25	2,983,034.25
Total, Restricted Balance		2,705,739.25	2,983,034.25

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,419,359.00	1,266,057.00	-10.8%
3) Other State Revenue		8300-8599	6,657,513.00	6,657,513.00	0.0%
4) Other Local Revenue		8600-8799	545,208.00	546,771.00	0.3%
5) TOTAL, REVENUES			8,622,080.00	8,470,341.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,633,606.00	2,405,586.00	-8.7%
2) Classified Salaries		2000-2999	1,498,059.00	1,720,311.00	14.8%
3) Employee Benefits		3000-3999	2,558,980.00	2,747,277.00	7.4%
4) Books and Supplies		4000-4999	799,661.00	2,209,883.00	176.4%
5) Services and Other Operating Expenditures		5000-5999	822,884.00	1,082,371.00	31.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	194,471.00	213,475.00	9.8%
9) TOTAL, EXPENDITURES			8,507,661.00	10,378,903.00	22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			114,419.00	(1,908,562.00)	-1,768.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,419.00	(1,908,562.00)	-1,768.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,013,688.10	2,088,646.10	3.7%
b) Audit Adjustments		9793	(39,461.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,974,227.10	2,088,646.10	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,974,227.10	2,088,646.10	5.8%
2) Ending Balance, June 30 (E + F1e)			2,088,646.10	180,084.10	-91.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,998,212.31	180,083.86	-91.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	90,433.79	.79	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.55)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	76,609.00	76,609.00	0.0%
All Other Federal Revenue	All Other	8290	1,342,750.00	1,189,448.00	-11.4%
TOTAL, FEDERAL REVENUE			1,419,359.00	1,266,057.00	-10.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,973,542.00	5,973,542.00	0.0%
All Other State Revenue	All Other	8590	683,971.00	683,971.00	0.0%
TOTAL, OTHER STATE REVENUE			6,657,513.00	6,657,513.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,425.00	13,426.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	104,417.00	104,417.00	0.0%
Interagency Services		8677	397,529.00	399,091.00	0.4%
Other Local Revenue					
All Other Local Revenue		8699	29,837.00	29,837.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			545,208.00	546,771.00	0.3%
TOTAL, REVENUES			8,622,080.00	8,470,341.00	-1.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,693,990.00	1,459,647.00	-13.8%
Certificated Pupil Support Salaries		1200	278,435.00	285,844.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	661,181.00	660,095.00	-0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			2,633,606.00	2,405,586.00	-8.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	438,605.00	539,807.00	23.1%
Classified Supervisors' and Administrators' Salaries		2300	80,820.00	105,602.00	30.7%
Clerical, Technical and Office Salaries		2400	958,925.00	1,052,313.00	9.7%
Other Classified Salaries		2900	19,709.00	22,589.00	14.6%
TOTAL, CLASSIFIED SALARIES			1,498,059.00	1,720,311.00	14.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	783,185.00	749,925.00	-4.2%
PERS		3201-3202	354,869.00	417,845.00	17.7%
OASDI/Medicare/Alternative		3301-3302	149,226.00	158,545.00	6.2%
Health and Welfare Benefits		3401-3402	894,908.00	1,026,630.00	14.7%
Unemployment Insurance		3501-3502	19,961.00	8,151.00	-59.2%
Workers' Compensation		3601-3602	64,856.00	54,148.00	-16.5%
OPEB, Allocated		3701-3702	284,406.00	324,205.00	14.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,569.00	7,828.00	3.4%
TOTAL, EMPLOYEE BENEFITS			2,558,980.00	2,747,277.00	7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	5,939.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	563,988.00	2,192,372.00	288.7%
Noncapitalized Equipment		4400	235,673.00	11,572.00	-95.1%
TOTAL, BOOKS AND SUPPLIES			799,661.00	2,209,883.00	176.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	85,000.00	50,157.00	-41.0%
Travel and Conferences		5200	40,042.00	45,920.00	14.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	46,536.00	47,892.00	2.9%
Operations and Housekeeping Services		5500	376,080.00	393,000.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,814.00	13,654.00	-31.1%
Professional/Consulting Services and Operating Expenditures		5800	255,355.00	531,748.00	108.2%
Communications		5900	57.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			822,884.00	1,082,371.00	31.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	194,471.00	213,475.00	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			194,471.00	213,475.00	9.8%
TOTAL, EXPENDITURES			8,507,661.00	10,378,903.00	22.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,419,359.00	1,266,057.00	-10.8%
3) Other State Revenue		8300-8599	6,657,513.00	6,657,513.00	0.0%
4) Other Local Revenue		8600-8799	545,208.00	546,771.00	0.3%
5) TOTAL, REVENUES			8,622,080.00	8,470,341.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,932,956.00	2,660,642.00	-9.3%
2) Instruction - Related Services	2000-2999		3,682,282.00	5,611,728.00	52.4%
3) Pupil Services	3000-3999		485,331.00	505,936.00	4.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		150,740.00	162,956.00	8.1%
7) General Administration	7000-7999		194,471.00	213,475.00	9.8%
8) Plant Services	8000-8999		1,061,881.00	1,224,166.00	15.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,507,661.00	10,378,903.00	22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			114,419.00	(1,908,562.00)	-1,768.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,419.00	(1,908,562.00)	-1,768.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,013,688.10	2,088,646.10	3.7%
b) Audit Adjustments		9793	(39,461.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,974,227.10	2,088,646.10	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,974,227.10	2,088,646.10	5.8%
2) Ending Balance, June 30 (E + F1e)			2,088,646.10	180,084.10	-91.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,998,212.31	180,083.86	-91.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	90,433.79	.79	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.55)	New

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CaWORKs for ROCP or Adult Education	672,661.45	0.00
6391	Adult Education Program	1,325,550.86	180,083.86
Total, Restricted Balance		1,998,212.31	180,083.86

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,414,020.00	1,414,020.00	0.0%
3) Other State Revenue		8300-8599	27,682,305.00	33,491,666.00	21.0%
4) Other Local Revenue		8600-8799	2,583,393.00	2,327,638.00	-9.9%
5) TOTAL, REVENUES			31,679,718.00	37,233,324.00	17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,699,612.00	8,821,837.00	1.4%
2) Classified Salaries		2000-2999	5,220,890.00	5,827,220.00	11.6%
3) Employee Benefits		3000-3999	10,122,905.00	11,596,399.00	14.6%
4) Books and Supplies		4000-4999	2,502,302.00	2,655,553.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	2,392,630.00	7,883,952.00	229.5%
6) Capital Outlay		6000-6999	1,834,262.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	906,767.00	1,113,857.00	22.8%
9) TOTAL, EXPENDITURES			31,679,368.00	37,898,818.00	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			350.00	(665,494.00)	-190,241.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.00	(665,494.00)	-190,241.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,696.14	665,494.14	-27.1%
b) Audit Adjustments		9793	(247,552.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			665,144.14	665,494.14	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,144.14	665,494.14	0.1%
2) Ending Balance, June 30 (E + F1e)			665,494.14	.14	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	665,494.14	.14	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,414,020.00	1,414,020.00	0.0%
TOTAL, FEDERAL REVENUE			1,414,020.00	1,414,020.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	21,876,671.00	23,699,356.00	8.3%
All Other State Revenue	All Other	8590	5,805,634.00	9,792,310.00	68.7%
TOTAL, OTHER STATE REVENUE			27,682,305.00	33,491,666.00	21.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	40,796.00	50,857.00	24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	247,552.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	897,404.00	875,961.00	-2.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,397,641.00	1,400,820.00	0.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,583,393.00	2,327,638.00	-9.9%
TOTAL, REVENUES			31,679,718.00	37,233,324.00	17.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,446,214.00	7,385,011.00	-0.8%
Certificated Pupil Support Salaries		1200	120,008.00	120,008.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	708,556.00	799,730.00	12.9%
Other Certificated Salaries		1900	424,834.00	517,088.00	21.7%
TOTAL, CERTIFICATED SALARIES			8,699,612.00	8,821,837.00	1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,175,027.00	4,874,401.00	16.8%
Classified Support Salaries		2200	149,971.00	172,624.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	436,291.00	361,120.00	-17.2%
Clerical, Technical and Office Salaries		2400	459,601.00	419,075.00	-8.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,220,890.00	5,827,220.00	11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,083,113.00	2,136,822.00	2.6%
PERS		3201-3202	1,321,844.00	1,509,741.00	14.2%
OASDI/Medicare/Alternative		3301-3302	549,523.00	566,105.00	3.0%
Health and Welfare Benefits		3401-3402	4,443,985.00	5,417,928.00	21.9%
Unemployment Insurance		3501-3502	68,470.00	28,500.00	-58.4%
Workers' Compensation		3601-3602	222,841.00	190,448.00	-14.5%
OPEB, Allocated		3701-3702	1,403,068.00	1,710,956.00	21.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,061.00	35,899.00	19.4%
TOTAL, EMPLOYEE BENEFITS			10,122,905.00	11,596,399.00	14.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,497,302.00	2,653,753.00	6.3%
Noncapitalized Equipment		4400	5,000.00	1,800.00	-64.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,502,302.00	2,655,553.00	6.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	300,000.00	50,000.00	-83.3%
Travel and Conferences		5200	10,500.00	11,025.00	5.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	160,241.00	168,519.00	5.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,000.00	78,750.00	-1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	97,992.00	1,196,971.00	1,121.5%
Professional/Consulting Services and Operating Expenditures		5800	1,743,547.00	6,378,687.00	265.8%
Communications		5900	350.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,392,630.00	7,883,952.00	229.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,834,262.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,834,262.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	906,767.00	1,113,857.00	22.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			906,767.00	1,113,857.00	22.8%
TOTAL, EXPENDITURES			31,679,368.00	37,898,818.00	19.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,414,020.00	1,414,020.00	0.0%
3) Other State Revenue		8300-8599	27,682,305.00	33,491,666.00	21.0%
4) Other Local Revenue		8600-8799	2,583,393.00	2,327,638.00	-9.9%
5) TOTAL, REVENUES			31,679,718.00	37,233,324.00	17.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		21,929,186.00	25,786,635.00	17.6%
2) Instruction - Related Services	2000-2999		2,598,901.00	2,853,618.00	9.8%
3) Pupil Services	3000-3999		363,080.00	431,359.00	18.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,455,367.00	2,570,746.00	4.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		906,767.00	1,113,857.00	22.8%
8) Plant Services	8000-8999		3,426,067.00	5,142,603.00	50.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,679,368.00	37,898,818.00	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			350.00	(665,494.00)	-190,241.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.00	(665,494.00)	-190,241.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,696.14	665,494.14	-27.1%
b) Audit Adjustments		9793	(247,552.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			665,144.14	665,494.14	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,144.14	665,494.14	0.1%
2) Ending Balance, June 30 (E + F1e)			665,494.14	.14	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	665,494.14	.14	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	.14	.14
5059	Child Development: ARP California State Preschool Program One- time Stipend	665,494.00	0.00
Total, Restricted Balance		665,494.14	.14

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,929,072.00	53,236,467.00	-4.8%
3) Other State Revenue		8300-8599	10,358,274.00	10,740,409.00	3.7%
4) Other Local Revenue		8600-8799	1,040,683.00	1,203,616.00	15.7%
5) TOTAL, REVENUES			67,328,029.00	65,180,492.00	-3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,622,705.00	17,249,074.00	10.4%
3) Employee Benefits		3000-3999	13,311,618.00	13,977,170.00	5.0%
4) Books and Supplies		4000-4999	28,914,472.00	28,622,597.00	-1.0%
5) Services and Other Operating Expenditures		5000-5999	2,714,289.00	4,040,913.00	48.9%
6) Capital Outlay		6000-6999	846,295.00	1,254,000.00	48.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,173,096.00	1,180,579.00	0.6%
9) TOTAL, EXPENDITURES			62,582,475.00	66,324,333.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,745,554.00	(1,143,841.00)	-124.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,745,554.00	(1,143,841.00)	-124.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,228,874.23	21,879,136.23	27.0%
b) Audit Adjustments		9793	(95,292.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,133,582.23	21,879,136.23	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,133,582.23	21,879,136.23	27.7%
2) Ending Balance, June 30 (E + F1e)			21,879,136.23	20,735,295.23	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,456,577.97	1,456,577.97	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,422,558.26	19,278,717.26	-5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	55,862,877.00	53,170,273.00	-4.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	66,195.00	66,194.00	0.0%
TOTAL, FEDERAL REVENUE			55,929,072.00	53,236,467.00	-4.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,173,027.00	10,197,988.00	0.2%
All Other State Revenue		8590	185,247.00	542,421.00	192.8%
TOTAL, OTHER STATE REVENUE			10,358,274.00	10,740,409.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	40,523.00	80,250.00	98.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	314,608.00	350,000.00	11.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	685,552.00	773,366.00	12.8%
TOTAL, OTHER LOCAL REVENUE			1,040,683.00	1,203,616.00	15.7%
TOTAL, REVENUES			67,328,029.00	65,180,492.00	-3.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	12,621,020.00	13,602,032.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	1,112,787.00	1,577,133.00	41.7%
Clerical, Technical and Office Salaries		2400	788,898.00	969,909.00	22.9%
Other Classified Salaries		2900	1,100,000.00	1,100,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,622,705.00	17,249,074.00	10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,926.00	2,889.00	-26.4%
PERS		3201-3202	3,248,218.00	3,387,382.00	4.3%
OASDI/Medicare/Alternative		3301-3302	1,157,640.00	1,165,054.00	0.6%
Health and Welfare Benefits		3401-3402	6,464,799.00	6,992,113.00	8.2%
Unemployment Insurance		3501-3502	75,209.00	11,177.00	-85.1%
Workers' Compensation		3601-3602	249,049.00	224,275.00	-9.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	2,040,601.00	2,120,158.00	3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	72,176.00	74,122.00	2.7%
TOTAL, EMPLOYEE BENEFITS			13,311,618.00	13,977,170.00	5.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	13,000.00	0.00	-100.0%
Materials and Supplies		4300	3,909,585.00	3,031,187.00	-22.5%
Noncapitalized Equipment		4400	526,441.00	100,000.00	-81.0%
Food		4700	24,465,446.00	25,491,410.00	4.2%
TOTAL, BOOKS AND SUPPLIES			28,914,472.00	28,622,597.00	-1.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,618.00	34,784.00	41.3%
Dues and Memberships		5300	14,686.00	70,000.00	376.6%
Insurance		5400-5450	179,004.00	198,558.00	10.9%
Operations and Housekeeping Services		5500	511,840.00	698,000.00	36.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,638,016.00	1,574,956.00	-3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	118,835.00	178,926.00	50.6%
Professional/Consulting Services and Operating Expenditures		5800	195,665.00	1,251,689.00	539.7%
Communications		5900	31,625.00	34,000.00	7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,714,289.00	4,040,913.00	48.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	846,295.00	1,254,000.00	48.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			846,295.00	1,254,000.00	48.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,173,096.00	1,180,579.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,173,096.00	1,180,579.00	0.6%
TOTAL, EXPENDITURES			62,582,475.00	66,324,333.00	6.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,929,072.00	53,236,467.00	-4.8%
3) Other State Revenue		8300-8599	10,358,274.00	10,740,409.00	3.7%
4) Other Local Revenue		8600-8799	1,040,683.00	1,203,616.00	15.7%
5) TOTAL, REVENUES			67,328,029.00	65,180,492.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		60,892,649.00	64,442,119.00	5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		178,479.00	116,635.00	-34.7%
7) General Administration	7000-7999		1,173,096.00	1,180,579.00	0.6%
8) Plant Services	8000-8999		338,251.00	585,000.00	72.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			62,582,475.00	66,324,333.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,745,554.00	(1,143,841.00)	-124.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,745,554.00	(1,143,841.00)	-124.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,228,874.23	21,879,136.23	27.0%
b) Audit Adjustments		9793	(95,292.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,133,582.23	21,879,136.23	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,133,582.23	21,879,136.23	27.7%
2) Ending Balance, June 30 (E + F1e)			21,879,136.23	20,735,295.23	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,456,577.97	1,456,577.97	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,422,558.26	19,278,717.26	-5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	19,295,546.95	18,034,223.95
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,127,011.31	1,244,493.31
Total, Restricted Balance		20,422,558.26	19,278,717.26

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,861.00	0.00	-100.0%
5) TOTAL, REVENUES			2,861.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	61,600.00	New
5) Services and Other Operating Expenditures		5000-5999	3,087,837.00	4,851,244.00	57.1%
6) Capital Outlay		6000-6999	271,433.00	2,143,565.00	689.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,359,270.00	7,056,409.00	110.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,356,409.00)	(7,056,409.00)	110.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	7,656,409.00	128.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,356,409.00	7,656,409.00	128.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	600,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	600,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	600,000.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,861.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,861.00	0.00	-100.0%
TOTAL, REVENUES			2,861.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	61,600.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	61,600.00	New

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,022,681.00	4,624,090.00	53.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,420.00	94,934.00	364.9%
Professional/Consulting Services and Operating Expenditures		5800	44,736.00	132,220.00	195.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,087,837.00	4,851,244.00	57.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	271,433.00	2,143,565.00	689.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			271,433.00	2,143,565.00	689.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,359,270.00	7,056,409.00	110.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,356,409.00	7,656,409.00	128.1%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	7,656,409.00	128.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,356,409.00	7,656,409.00	128.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,861.00	0.00	-100.0%
5) TOTAL, REVENUES			2,861.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,359,270.00	7,056,409.00	110.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,359,270.00	7,056,409.00	110.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,356,409.00)	(7,056,409.00)	110.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	7,656,409.00	128.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,356,409.00	7,656,409.00	128.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	600,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	600,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	600,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,101,660.00	1,763,086.00	-43.2%
5) TOTAL, REVENUES			3,101,660.00	1,763,086.00	-43.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	154,278.00	273,000.00	77.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			154,278.00	273,000.00	77.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,947,382.00	1,490,086.00	-49.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	76,336,240.00	119,621,951.00	56.7%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,663,760.00	(119,621,951.00)	-345.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,611,142.00	(118,131,865.00)	-328.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,685,005.21	119,904,987.21	65.0%
b) Audit Adjustments		9793	(4,391,160.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			68,293,845.21	119,904,987.21	75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,293,845.21	119,904,987.21	75.6%
2) Ending Balance, June 30 (E + F1e)			119,904,987.21	1,773,122.21	-98.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	119,904,987.21	1,773,122.21	-98.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,101,660.00	1,763,086.00	-43.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,101,660.00	1,763,086.00	-43.2%
TOTAL, REVENUES			3,101,660.00	1,763,086.00	-43.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,536.00	250,000.00	350.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	54,246.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	44,496.00	23,000.00	-48.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,278.00	273,000.00	77.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			154,278.00	273,000.00	77.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	76,336,240.00	119,621,951.00	56.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,336,240.00	119,621,951.00	56.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	125,000,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			125,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			48,663,760.00	(119,621,951.00)	-345.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,101,660.00	1,763,086.00	-43.2%
5) TOTAL, REVENUES			3,101,660.00	1,763,086.00	-43.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		112,278.00	250,000.00	122.7%
9) Other Outgo	9000-9999	Except 7600-7699	42,000.00	23,000.00	-45.2%
10) TOTAL, EXPENDITURES			154,278.00	273,000.00	77.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,947,382.00	1,490,086.00	-49.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	76,336,240.00	119,621,951.00	56.7%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,663,760.00	(119,621,951.00)	-345.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			51,611,142.00	(118,131,865.00)	-328.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,685,005.21	119,904,987.21	65.0%
b) Audit Adjustments		9793	(4,391,160.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			68,293,845.21	119,904,987.21	75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,293,845.21	119,904,987.21	75.6%
2) Ending Balance, June 30 (E + F1e)			119,904,987.21	1,773,122.21	-98.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	119,904,987.21	1,773,122.21	-98.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,537,112.00	1,385,000.00	-45.4%
5) TOTAL, REVENUES			2,537,112.00	1,385,000.00	-45.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,953.00	0.00	-100.0%
3) Employee Benefits		3000-3999	6,204.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,122.00	2,705,718.00	3,992.0%
6) Capital Outlay		6000-6999	71,687.00	40,896.00	-43.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			152,966.00	2,746,614.00	1,695.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,384,146.00	(1,361,614.00)	-157.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,092.00	40,500.00	-46.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(75,092.00)	(40,500.00)	-46.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,309,054.00	(1,402,114.00)	-160.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,805.62	3,670,269.62	158.0%
b) Audit Adjustments		9793	(61,590.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,361,215.62	3,670,269.62	169.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,361,215.62	3,670,269.62	169.6%
2) Ending Balance, June 30 (E + F1e)			3,670,269.62	2,268,155.62	-38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,670,269.62	2,268,155.62	-38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	34,032.00	35,000.00	2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,503,080.00	1,350,000.00	-46.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,537,112.00	1,385,000.00	-45.4%
TOTAL, REVENUES			2,537,112.00	1,385,000.00	-45.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,961.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,992.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			8,953.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,217.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	713.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	2,256.00	0.00	-100.0%
Unemployment Insurance		3501-3502	47.00	0.00	-100.0%
Workers' Compensation		3601-3602	113.00	0.00	-100.0%
OPEB, Allocated		3701-3702	832.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			6,204.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	111.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,435.00	1,574,152.00	5,072.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,576.00	1,131,566.00	3,080.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,122.00	2,705,718.00	3,992.0%
CAPITAL OUTLAY					
Land		6100	1,680.00	3,360.00	100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	57,721.00	37,536.00	-35.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	12,286.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			71,687.00	40,896.00	-43.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			152,966.00	2,746,614.00	1,695.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	75,092.00	40,500.00	-46.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,092.00	40,500.00	-46.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(75,092.00)	(40,500.00)	-46.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,537,112.00	1,385,000.00	-45.4%
5) TOTAL, REVENUES			2,537,112.00	1,385,000.00	-45.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		152,966.00	2,746,614.00	1,695.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			152,966.00	2,746,614.00	1,695.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,384,146.00	(1,361,614.00)	-157.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,092.00	40,500.00	-46.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(75,092.00)	(40,500.00)	-46.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			2,309,054.00	(1,402,114.00)	-160.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,805.62	3,670,269.62	158.0%
b) Audit Adjustments		9793	(61,590.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,361,215.62	3,670,269.62	169.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,361,215.62	3,670,269.62	169.6%
2) Ending Balance, June 30 (E + F1e)			3,670,269.62	2,268,155.62	-38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,670,269.62	2,268,155.62	-38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	3,670,269.62	2,268,155.62
Total, Restricted Balance		3,670,269.62	2,268,155.62

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,072,559.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	501,067.00	600,000.00	19.7%
5) TOTAL, REVENUES			12,573,626.00	600,000.00	-95.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,241,432.00	1,221,551.00	-1.6%
3) Employee Benefits		3000-3999	669,890.00	650,198.00	-2.9%
4) Books and Supplies		4000-4999	2,752,626.00	2,843,288.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	14,765,555.00	35,881,234.00	143.0%
6) Capital Outlay		6000-6999	74,842,274.00	53,674,506.00	-28.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			94,271,777.00	94,270,777.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,698,151.00)	(93,670,777.00)	14.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,024,923.00	114,476,042.00	56.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			73,024,923.00	114,476,042.00	56.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,673,228.00)	20,805,265.00	-339.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,130,353.61	22,941,137.61	-28.6%
b) Audit Adjustments		9793	(515,988.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,614,365.61	22,941,137.61	-27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,614,365.61	22,941,137.61	-27.4%
2) Ending Balance, June 30 (E + F1e)			22,941,137.61	43,746,402.61	90.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,941,137.61	43,746,402.61	90.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,072,559.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,072,559.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	501,067.00	600,000.00	19.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			501,067.00	600,000.00	19.7%
TOTAL, REVENUES			12,573,626.00	600,000.00	-95.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	935,727.00	954,673.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	165,134.00	141,096.00	-14.6%
Clerical, Technical and Office Salaries		2400	140,571.00	125,782.00	-10.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,241,432.00	1,221,551.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	302,747.00	308,242.00	1.8%
OASDI/Medicare/Alternative		3301-3302	96,562.00	87,336.00	-9.6%
Health and Welfare Benefits		3401-3402	185,265.00	179,616.00	-3.0%
Unemployment Insurance		3501-3502	6,209.00	2,283.00	-63.2%
Workers' Compensation		3601-3602	19,865.00	14,841.00	-25.3%
OPEB, Allocated		3701-3702	58,618.00	56,896.00	-2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	624.00	984.00	57.7%
TOTAL, EMPLOYEE BENEFITS			669,890.00	650,198.00	-2.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,761.00	1,150.00	-98.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	2,672,865.00	2,842,138.00	6.3%
TOTAL, BOOKS AND SUPPLIES			2,752,626.00	2,843,288.00	3.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	14,274.00	13,129.00	-8.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,096,477.00	21,742,829.00	256.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,521,982.00	3,480,141.00	128.7%
Professional/Consulting Services and Operating Expenditures		5800	7,132,822.00	10,645,135.00	49.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,765,555.00	35,881,234.00	143.0%
CAPITAL OUTLAY					
Land		6100	109,812.00	1,059,364.00	864.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	74,109,139.00	48,796,373.00	-34.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	623,323.00	3,818,769.00	512.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,842,274.00	53,674,506.00	-28.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			94,271,777.00	94,270,777.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	73,024,923.00	114,476,042.00	56.8%
(a) TOTAL, INTERFUND TRANSFERS IN			73,024,923.00	114,476,042.00	56.8%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			73,024,923.00	114,476,042.00	56.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,072,559.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	501,067.00	600,000.00	19.7%
5) TOTAL, REVENUES			12,573,626.00	600,000.00	-95.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		94,271,777.00	94,270,777.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			94,271,777.00	94,270,777.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(81,698,151.00)	(93,670,777.00)	14.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,024,923.00	114,476,042.00	56.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			73,024,923.00	114,476,042.00	56.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(8,673,228.00)	20,805,265.00	-339.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,130,353.61	22,941,137.61	-28.6%
b) Audit Adjustments		9793	(515,988.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,614,365.61	22,941,137.61	-27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,614,365.61	22,941,137.61	-27.4%
2) Ending Balance, June 30 (E + F1e)			22,941,137.61	43,746,402.61	90.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,941,137.61	43,746,402.61	90.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,996.00	40,000.00	14.3%
5) TOTAL, REVENUES			34,996.00	40,000.00	14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	180,342.00	202,231.00	12.1%
3) Employee Benefits		3000-3999	127,345.00	187,393.00	47.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	133,195.00	847,288.00	536.1%
6) Capital Outlay		6000-6999	61,420.00	426,834.00	594.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			502,302.00	1,663,746.00	231.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(467,306.00)	(1,623,746.00)	247.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(467,306.00)	(1,623,746.00)	247.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,171,702.84	2,623,800.84	-17.3%
b) Audit Adjustments		9793	(80,596.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,091,106.84	2,623,800.84	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,091,106.84	2,623,800.84	-15.1%
2) Ending Balance, June 30 (E + F1e)			2,623,800.84	1,000,054.84	-61.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,623,800.84	1,000,054.84	-61.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,996.00	40,000.00	14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,996.00	40,000.00	14.3%
TOTAL, REVENUES			34,996.00	40,000.00	14.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	105,673.00	129,455.00	22.5%
Classified Supervisors' and Administrators' Salaries		2300	38,792.00	41,987.00	8.2%
Clerical, Technical and Office Salaries		2400	35,877.00	30,789.00	-14.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			180,342.00	202,231.00	12.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,794.00	50,551.00	33.8%
OASDI/Medicare/Alternative		3301-3302	16,988.00	19,314.00	13.7%
Health and Welfare Benefits		3401-3402	52,326.00	86,262.00	64.9%
Unemployment Insurance		3501-3502	978.00	506.00	-48.3%
Workers' Compensation		3601-3602	2,884.00	3,669.00	27.2%
OPEB, Allocated		3701-3702	16,349.00	27,067.00	65.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26.00	24.00	-7.7%
TOTAL, EMPLOYEE BENEFITS			127,345.00	187,393.00	47.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,073.00	3,246.00	56.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52.00	5,500.00	10,476.9%
Professional/Consulting Services and Operating Expenditures		5800	131,070.00	838,542.00	539.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,195.00	847,288.00	536.1%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	61,420.00	396,834.00	546.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			61,420.00	426,834.00	594.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			502,302.00	1,663,746.00	231.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,996.00	40,000.00	14.3%
5) TOTAL, REVENUES			34,996.00	40,000.00	14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		502,302.00	1,663,746.00	231.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			502,302.00	1,663,746.00	231.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(467,306.00)	(1,623,746.00)	247.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(467,306.00)	(1,623,746.00)	247.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,171,702.84	2,623,800.84	-17.3%
b) Audit Adjustments		9793	(80,596.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,091,106.84	2,623,800.84	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,091,106.84	2,623,800.84	-15.1%
2) Ending Balance, June 30 (E + F1e)			2,623,800.84	1,000,054.84	-61.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,623,800.84	1,000,054.84	-61.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,071,114.00	988,903.00	-7.7%
4) Other Local Revenue		8600-8799	62,363,535.00	57,735,801.00	-7.4%
5) TOTAL, REVENUES			63,434,649.00	58,724,704.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	62,710,625.00	61,481,281.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			62,710,625.00	61,481,281.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			724,024.00	(2,756,577.00)	-480.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,826,463.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,826,463.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,550,487.00	(2,756,577.00)	-160.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	118,528,772.89	120,723,053.89	1.9%
b) Audit Adjustments		9793	(2,356,206.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			116,172,566.89	120,723,053.89	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,172,566.89	120,723,053.89	3.9%
2) Ending Balance, June 30 (E + F1e)			120,723,053.89	117,966,476.89	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	120,723,053.89	117,966,476.89	-2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,071,114.00	988,903.00	-7.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,071,114.00	988,903.00	-7.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	58,291,404.00	53,817,374.00	-7.7%
Unsecured Roll		8612	417,609.00	385,556.00	-7.7%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,584,975.00	1,463,324.00	-7.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,069,547.00	2,069,547.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,363,535.00	57,735,801.00	-7.4%
TOTAL, REVENUES			63,434,649.00	58,724,704.00	-7.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	21,435.00	22,301.00	4.0%
Debt Service - Interest		7438	23,794,099.00	24,778,917.00	4.1%
Other Debt Service - Principal		7439	38,895,091.00	36,680,063.00	-5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			62,710,625.00	61,481,281.00	-2.0%
TOTAL, EXPENDITURES			62,710,625.00	61,481,281.00	-2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	3,826,463.00	0.00	-100.0%
(c) TOTAL, SOURCES			3,826,463.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,826,463.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,071,114.00	988,903.00	-7.7%
4) Other Local Revenue		8600-8799	62,363,535.00	57,735,801.00	-7.4%
5) TOTAL, REVENUES			63,434,649.00	58,724,704.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	62,710,625.00	61,481,281.00	-2.0%
10) TOTAL, EXPENDITURES			62,710,625.00	61,481,281.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			724,024.00	(2,756,577.00)	-480.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,826,463.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,826,463.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4,550,487.00	(2,756,577.00)	-160.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	118,528,772.89	120,723,053.89	1.9%
b) Audit Adjustments		9793	(2,356,206.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			116,172,566.89	120,723,053.89	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,172,566.89	120,723,053.89	3.9%
2) Ending Balance, June 30 (E + F1e)			120,723,053.89	117,966,476.89	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	120,723,053.89	117,966,476.89	-2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,398,575.00	260,005,331.00	3.8%
5) TOTAL, REVENUES			250,398,575.00	260,005,331.00	3.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,020,651.00	2,051,640.00	1.5%
3) Employee Benefits		3000-3999	1,171,551.00	1,209,363.00	3.2%
4) Books and Supplies		4000-4999	15,313.00	19,710.00	28.7%
5) Services and Other Operating Expenses		5000-5999	215,007,217.00	207,761,736.00	-3.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			218,214,732.00	211,042,449.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,183,843.00	48,962,882.00	52.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			30,183,843.00	46,962,882.00	55.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	81,943,609.93	106,614,625.93	30.1%
b) Audit Adjustments		9793	(5,512,827.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,430,782.93	106,614,625.93	39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			76,430,782.93	106,614,625.93	39.5%
2) Ending Net Position, June 30 (E + F1e)			106,614,625.93	153,577,507.93	44.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	106,614,625.93	153,577,507.93	44.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,643,732.00	1,701,413.00	3.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	239,219,225.00	229,113,411.00	-4.2%
All Other Fees and Contracts		8689	4,694,532.00	5,266,891.00	12.2%
Other Local Revenue					
All Other Local Revenue		8699	4,841,086.00	23,923,616.00	394.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,398,575.00	260,005,331.00	3.8%
TOTAL, REVENUES			250,398,575.00	260,005,331.00	3.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	13,000.00	New
Classified Supervisors' and Administrators' Salaries		2300	722,727.00	660,138.00	-8.7%
Clerical, Technical and Office Salaries		2400	1,297,924.00	1,378,502.00	6.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,020,651.00	2,051,640.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	460,857.00	460,692.00	0.0%
OASDI/Medicare/Alternative		3301-3302	142,837.00	150,960.00	5.7%
Health and Welfare Benefits		3401-3402	397,537.00	420,132.00	5.7%
Unemployment Insurance		3501-3502	9,460.00	8,149.00	-13.9%
Workers' Compensation		3601-3602	30,792.00	30,749.00	-0.1%
OPEB, Allocated		3701-3702	125,539.00	133,622.00	6.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,529.00	5,059.00	11.7%
TOTAL, EMPLOYEE BENEFITS			1,171,551.00	1,209,363.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,313.00	19,710.00	28.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,313.00	19,710.00	28.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,828.00	49,032.00	29.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,668,717.00	5,415,218.00	-18.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,636.00	78,793.00	-5.8%
Professional/Consulting Services and					
Operating Expenditures		5800	208,202,539.00	202,147,050.00	-2.9%
Communications		5900	14,497.00	71,643.00	394.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			215,007,217.00	207,761,736.00	-3.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			218,214,732.00	211,042,449.00	-3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,398,575.00	260,005,331.00	3.8%
5) TOTAL, REVENUES			250,398,575.00	260,005,331.00	3.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		218,214,732.00	211,042,449.00	-3.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			218,214,732.00	211,042,449.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,183,843.00	48,962,882.00	52.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			30,183,843.00	46,962,882.00	55.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	81,943,609.93	106,614,625.93	30.1%
b) Audit Adjustments		9793	(5,512,827.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,430,782.93	106,614,625.93	39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			76,430,782.93	106,614,625.93	39.5%
2) Ending Net Position, June 30 (E + F1e)			106,614,625.93	153,577,507.93	44.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	106,614,625.93	153,577,507.93	44.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,500,000.00)	2,000,000.00	-233.3%
5) TOTAL, REVENUES			(1,500,000.00)	2,000,000.00	-233.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	54,595.00	150,000.00	174.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			54,595.00	150,000.00	174.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,554,595.00)	1,850,000.00	-219.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,945,405.00	5,350,000.00	175.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63,880,407.42	65,825,812.42	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,880,407.42	65,825,812.42	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,880,407.42	65,825,812.42	3.0%
2) Ending Net Position, June 30 (E + F1e)			65,825,812.42	71,175,812.42	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	65,825,812.42	71,175,812.42	8.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,500,000.00)	2,000,000.00	-233.3%
Fees and Contracts					
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,500,000.00)	2,000,000.00	-233.3%
TOTAL, REVENUES			(1,500,000.00)	2,000,000.00	-233.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	54,595.00	150,000.00	174.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			54,595.00	150,000.00	174.8%
TOTAL, EXPENSES			54,595.00	150,000.00	174.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,500,000.00)	2,000,000.00	-233.3%
5) TOTAL, REVENUES			(1,500,000.00)	2,000,000.00	-233.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		54,595.00	150,000.00	174.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			54,595.00	150,000.00	174.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,554,595.00)	1,850,000.00	-219.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,945,405.00	5,350,000.00	175.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63,880,407.42	65,825,812.42	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,880,407.42	65,825,812.42	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,880,407.42	65,825,812.42	3.0%
2) Ending Net Position, June 30 (E + F1e)			65,825,812.42	71,175,812.42	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	65,825,812.42	71,175,812.42	8.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	65,825,812.42	71,175,812.42
Total, Restricted Net Position		65,825,812.42	71,175,812.42

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	62,329.62	62,329.62	66,433.61	63,735.00	63,735.00	64,915.76
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	62,329.62	62,329.62	66,433.61	63,735.00	63,735.00	64,915.76
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	62,329.62	62,329.62	66,433.61	63,735.00	63,735.00	64,915.76
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	16.47	16.47	16.47	16.47	16.47	16.47
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	16.47	16.47	16.47	16.47	16.47	16.47
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	16.47	16.47	16.47	16.47	16.47	16.47
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			423,512,058.00	527,936,385.00	461,289,299.00	537,818,924.00	433,163,741.00	350,208,431.00	424,814,921.00	430,943,211.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		36,133,715.00	36,133,715.00	117,214,672.00	65,040,688.00	65,040,688.00	117,214,672.00	65,040,688.00	65,040,687.00
Property Taxes	8020- 8079		0.00	664,267.00	0.00	0.00	0.00	32,405,961.00	1,440,265.00	664,267.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	(157,935.00)	(896,092.00)	(313,855.00)	(136,920.00)	(27,541.00)
Federal Revenue	8100- 8299		1,058,127.00	18,330,736.00	81,903,914.00	11,018,365.00	10,793,042.00	47,434,977.00	63,148,688.00	5,961,679.00
Other State Revenue	8300- 8599		3,297,991.00	8,744,696.00	31,677,644.00	17,752,822.00	13,442,887.00	21,018,072.00	26,313,889.00	10,078,489.00
Other Local Revenue	8600- 8799		1,026,844.00	534,314.00	2,717,706.00	475,897.00	586,572.00	1,987,175.00	799,897.00	3,842,382.00
Interfund Transfers In	8910- 8929		175,568.00	526,702.00	807,609.00	351,134.00	175,568.00	175,568.00	351,134.00	175,568.00
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			41,692,245.00	64,934,430.00	234,321,545.00	94,480,971.00	89,142,665.00	219,922,570.00	156,957,641.00	85,735,531.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		8,069,644.00	51,854,828.00	51,128,156.00	51,897,198.00	48,880,007.00	40,100,287.00	48,216,950.00	52,751,405.00
Classified Salaries	2000- 2999		24,206,219.00	13,174,695.00	15,898,352.00	16,231,324.00	18,221,888.00	18,553,149.00	17,358,646.00	20,522,488.00
Employee Benefits	3000- 3999		13,373,010.00	15,834,383.00	38,590,090.00	35,262,478.00	44,241,115.00	49,131,000.00	40,104,187.00	49,702,840.00
Books and Supplies	4000- 4999		103,830.00	14,986,895.00	9,045,037.00	6,236,729.00	17,018,916.00	3,928,067.00	5,939,470.00	7,833,778.00
Services	5000- 5999		3,630,742.00	11,260,067.00	14,478,045.00	22,420,312.00	15,914,051.00	24,023,271.00	19,382,898.00	14,921,983.00
Capital Outlay	6000- 6599		5,618,453.00	19,140,745.00	22,644,154.00	65,748,739.00	32,430,209.00	7,398,201.00	21,211,581.00	17,228,030.00
Other Outgo	7000- 7499		90,676.00	64,738.00	118,130.00	98,995.00	190,732.00	368,406.00	120,580.00	186,254.00
Interfund Transfers Out	7600- 7629		258,470.00	917,506.00	917,506.00	1,526,709.00	305,835.00	1,070,424.00	305,835.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			55,351,044.00	127,233,857.00	152,819,470.00	199,422,484.00	177,202,753.00	144,572,805.00	152,640,147.00	163,146,778.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		263,108,981.00	2,800,689.00	6,034,717.00	985,808.00	5,830,494.00	1,054.00	2,020,349.00	4,644,668.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	263,108,981.00	2,800,689.00	6,034,717.00	985,808.00	5,830,494.00	1,054.00	2,020,349.00	4,644,668.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		145,025,855.00	7,148,348.00	11,007,167.00	699,478.00	725,716.00	744,329.00	209,553.00	198,270.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	145,025,855.00	7,148,348.00	11,007,167.00	699,478.00	725,716.00	744,329.00	209,553.00	198,270.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	118,083,126.00	(4,347,659.00)	(4,972,450.00)	286,330.00	5,104,778.00	(743,275.00)	1,810,796.00	4,446,398.00
E. NET INCREASE/DECREASE (B - C + D)			104,424,327.00	(66,647,086.00)	76,529,625.00	(104,655,183.00)	(82,955,310.00)	74,606,490.00	6,128,290.00	(72,964,849.00)
F. ENDING CASH (A + E)			527,936,385.00	461,289,299.00	537,818,924.00	433,163,741.00	350,208,431.00	424,814,921.00	430,943,211.00	357,978,362.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		357,978,362.00	357,432,491.00	375,630,681.00	350,343,221.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	117,214,670.00	65,040,687.00	65,040,687.00	117,214,672.00	0.00		931,370,241.00	931,370,241.00
Property Taxes	8020-8079	0.00	33,070,228.00	2,880,529.00	10,825,987.00			81,951,504.00	81,951,504.00
Miscellaneous Funds	8080-8099	(539,704.00)	(302,623.00)	(287,231.00)	(22,364.00)	(468,887.00)		(3,153,152.00)	(3,153,152.00)
Federal Revenue	8100-8299	4,226,232.00	23,098,187.00	2,160,469.00	4,572,586.00	95,989,727.00		369,696,729.00	369,696,729.00
Other State Revenue	8300-8599	15,376,564.00	20,639,580.00	15,536,270.00	20,964,765.00	93,321,666.00		298,165,335.00	298,165,335.00
Other Local Revenue	8600-8799	1,262,044.00	727,700.00	991,904.00	2,133,969.00	8,422,847.00		25,509,251.00	25,509,251.00
Interfund Transfers In	8910-8929	0.00	702,269.00	211,448.00	338,316.00	1,195,525.00		5,186,409.00	5,186,409.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		137,539,806.00	142,976,028.00	86,534,076.00	156,027,931.00	198,460,878.00	0.00	1,708,726,317.00	1,708,726,317.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	53,382,980.00	43,638,177.00	54,567,787.00	36,499,901.00	14,509,247.00		555,496,567.00	555,496,567.00
Classified Salaries	2000-2999	17,764,076.00	14,920,710.00	17,281,966.00	14,920,238.00	2,298,459.00		211,352,210.00	211,352,210.00
Employee Benefits	3000-3999	42,044,653.00	42,849,350.00	46,244,747.00	43,949,686.00	20,613,744.00		481,941,283.00	481,941,283.00
Books and Supplies	4000-4999	3,777,336.00	3,010,644.00	3,514,422.00	13,435,526.00	22,041,711.00		110,872,361.00	110,872,361.00
Services	5000-5999	15,004,671.00	14,696,296.00	14,742,250.00	14,579,982.00	26,035,030.00		211,089,598.00	211,089,598.00
Capital Outlay	6000-6599	7,471,412.00	4,930,463.00	816,239.00	4,605,558.00	39,015,950.00		248,259,734.00	248,259,734.00
Other Outgo	7000-7499	103,256.00	283,582.00	145,826.00	133,963.00	46,104.00		1,951,242.00	1,951,242.00
Interfund Transfers Out	7600-7629	305,835.00	305,835.00	305,835.00	1,406,843.00	1,529,776.00		9,156,409.00	9,156,409.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		139,854,219.00	124,635,057.00	137,619,072.00	129,531,697.00	126,090,021.00	0.00	1,830,119,404.00	1,830,119,404.00
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,066,464.00	58,549.00	38,829,571.00	1,963,781.00			328,345,125.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,066,464.00	58,549.00	38,829,571.00	1,963,781.00	0.00	0.00	328,345,125.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	297,922.00	201,330.00	13,032,035.00	11,182,149.00			190,472,152.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		297,922.00	201,330.00	13,032,035.00	11,182,149.00	0.00	0.00	190,472,152.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,768,542.00	(142,781.00)	25,797,536.00	(9,218,368.00)	0.00	0.00	137,872,973.00	
E. NET INCREASE/DECREASE (B - C + D)		(545,871.00)	18,198,190.00	(25,287,460.00)	17,277,866.00	72,370,857.00	0.00	16,479,886.00	(121,393,087.00)
F. ENDING CASH (A + E)		357,432,491.00	375,630,681.00	350,343,221.00	367,621,087.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								439,991,944.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			367,621,087.00	526,591,806.00	470,397,939.00	536,502,614.00	488,341,189.00	439,139,219.00	477,782,999.00	447,321,118.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		37,148,802.00	37,148,802.00	119,041,828.00	66,867,844.00	66,867,844.00	119,041,828.00	66,867,844.00	66,867,843.00
Property Taxes	8020- 8079		0.00	664,267.00	0.00	0.00	0.00	32,405,961.00	1,440,265.00	664,267.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	(157,935.00)	(896,092.00)	(313,855.00)	(136,920.00)	(27,541.00)
Federal Revenue	8100- 8299		345,938.00	5,992,945.00	43,123,907.00	332,939.00	10,259,273.00	7,334,762.00	2,664,085.00	968,274.00
Other State Revenue	8300- 8599		3,299,141.00	8,747,745.00	31,688,690.00	17,759,012.00	13,447,575.00	14,022,960.00	26,323,065.00	17,079,214.00
Other Local Revenue	8600- 8799		1,026,844.00	534,314.00	2,717,706.00	475,897.00	586,572.00	1,987,175.00	799,897.00	3,842,382.00
Interfund Transfers In	8910- 8929		175,568.00	526,702.00	807,609.00	351,134.00	175,568.00	175,568.00	351,134.00	175,568.00
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			41,996,293.00	53,614,775.00	197,379,740.00	85,628,891.00	90,440,740.00	174,654,399.00	98,309,370.00	89,570,007.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		8,058,356.00	51,786,492.00	51,062,235.00	51,830,201.00	48,817,230.00	40,049,791.00	48,155,101.00	52,677,618.00
Classified Salaries	2000- 2999		24,640,620.00	13,416,989.00	16,160,185.00	16,506,456.00	18,544,770.00	18,881,320.00	17,635,811.00	20,850,170.00
Employee Benefits	3000- 3999		13,555,745.00	16,046,375.00	39,072,574.00	35,693,520.00	44,826,431.00	49,798,214.00	40,580,894.00	50,293,644.00
Books and Supplies	4000- 4999		103,562.00	14,948,253.00	9,021,716.00	6,220,648.00	16,975,035.00	3,917,939.00	5,924,156.00	7,813,580.00
Services	5000- 5999		3,196,844.00	9,914,413.00	12,747,821.00	19,740,933.00	14,012,214.00	21,152,327.00	17,066,511.00	13,138,705.00
Capital Outlay	6000- 6599		230,890.00	786,586.00	930,558.00	2,701,935.00	1,332,715.00	304,028.00	871,687.00	707,983.00
Other Outgo	7000- 7499		84,889.00	60,606.00	110,590.00	92,677.00	178,560.00	344,894.00	112,884.00	174,367.00
Interfund Transfers Out	7600- 7629		258,470.00	917,506.00	917,506.00	1,526,709.00	305,835.00	1,070,424.00	305,835.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			50,129,376.00	107,877,220.00	130,023,185.00	134,313,079.00	144,992,790.00	135,518,937.00	130,652,879.00	145,656,067.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		263,108,981.00	2,800,689.00	6,034,717.00	985,808.00	5,830,494.00	1,054.00	2,020,349.00	4,644,668.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	263,108,981.00	2,800,689.00	6,034,717.00	985,808.00	5,830,494.00	1,054.00	2,020,349.00	4,644,668.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		96,005,179.00	4,732,111.00	7,286,597.00	463,045.00	480,414.00	492,736.00	138,721.00	131,252.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	96,005,179.00	4,732,111.00	7,286,597.00	463,045.00	480,414.00	492,736.00	138,721.00	131,252.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	167,103,802.00	(1,931,422.00)	(1,251,880.00)	522,763.00	5,350,080.00	(491,682.00)	1,881,628.00	4,513,416.00
E. NET INCREASE/DECREASE (B - C + D)			158,970,719.00	(56,193,867.00)	66,104,675.00	(48,161,425.00)	(49,201,970.00)	38,643,780.00	(30,461,881.00)	(51,572,644.00)
F. ENDING CASH (A + E)			526,591,806.00	470,397,939.00	536,502,614.00	488,341,189.00	439,139,219.00	477,782,999.00	447,321,118.00	395,748,474.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		395,748,474.00	401,902,543.00	408,270,235.00	389,284,765.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	119,041,826.00	66,867,843.00	66,867,843.00	119,041,826.00			951,671,973.00	951,671,973.00
Property Taxes	8020-8079	0.00	33,070,228.00	2,880,529.00	10,825,987.00			81,951,504.00	81,951,504.00
Miscellaneous Funds	8080-8099	(539,704.00)	(302,623.00)	(287,231.00)	(22,364.00)	(468,887.00)		(3,153,152.00)	(3,153,152.00)
Federal Revenue	8100-8299	727,831.00	7,551,588.00	379,397.00	1,494,935.00	39,690,647.00		120,866,521.00	120,866,521.00
Other State Revenue	8300-8599	15,381,926.00	16,642,592.00	15,541,688.00	22,968,589.00	95,367,109.00		298,269,306.00	298,269,306.00
Other Local Revenue	8600-8799	1,262,044.00	727,700.00	991,904.00	2,133,969.00	8,422,847.00		25,509,251.00	25,509,251.00
Interfund Transfers In	8910-8929	0.00	702,269.00	211,448.00	338,316.00	1,195,525.00		5,186,409.00	5,186,409.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		135,873,923.00	125,259,597.00	86,585,578.00	156,781,258.00	144,207,241.00	0.00	1,480,301,812.00	1,480,301,812.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	53,308,310.00	43,582,732.00	54,491,459.00	36,448,846.00	13,101,187.00		553,369,558.00	553,369,558.00
Classified Salaries	2000-2999	18,047,715.00	15,158,949.00	17,525,973.00	15,158,469.00	1,524,439.00		214,051,866.00	214,051,866.00
Employee Benefits	3000-3999	42,544,426.00	43,358,689.00	46,794,445.00	44,472,104.00	19,957,927.00		486,994,988.00	486,994,988.00
Books and Supplies	4000-4999	3,767,597.00	3,002,881.00	3,505,360.00	13,400,884.00	21,984,877.00		110,586,488.00	110,586,488.00
Services	5000-5999	13,211,512.00	12,939,989.00	12,980,452.00	12,837,576.00	22,923,666.00		185,862,963.00	185,862,963.00
Capital Outlay	6000-6599	307,037.00	202,617.00	33,543.00	189,265.00	1,603,355.00		10,202,199.00	10,202,199.00
Other Outgo	7000-7499	96,666.00	265,484.00	136,519.00	125,413.00	43,163.00		1,826,712.00	1,826,712.00
Interfund Transfers Out	7600-7629	305,835.00	305,835.00	305,835.00	1,406,843.00	1,529,776.00		9,156,409.00	9,156,409.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		131,589,098.00	118,817,176.00	135,773,586.00	124,039,400.00	82,668,390.00	0.00	1,572,051,183.00	1,572,051,183.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,066,464.00	58,549.00	38,829,571.00	1,963,781.00			328,345,125.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,066,464.00	58,549.00	38,829,571.00	1,963,781.00	0.00	0.00	328,345,125.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	197,220.00	133,278.00	8,627,033.00	7,402,433.00			126,090,019.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		197,220.00	133,278.00	8,627,033.00	7,402,433.00	0.00	0.00	126,090,019.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,869,244.00	(74,729.00)	30,202,538.00	(5,438,652.00)	0.00	0.00	202,255,106.00	
E. NET INCREASE/DECREASE (B - C + D)		6,154,069.00	6,367,692.00	(18,985,470.00)	27,303,206.00	61,538,851.00	0.00	110,505,735.00	(91,749,371.00)
F. ENDING CASH (A + E)		401,902,543.00	408,270,235.00	389,284,765.00	416,587,971.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								478,126,822.00	

**Budget, July 1
FINANCIAL REPORTS
2023-24 Budget
School District Certification**

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Education Center - 2309 Tulare Street, Fresno CA 93721

Date: June 9, 2023

Adoption Date: June 21, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Education Center - 2309
Tulare Street, Fresno CA
93721

Date: June 14, 2023

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Kim Kelstrom

Title: Chief Executive, Fiscal Services

Telephone: 559-457-3907

E-mail: Kim.Kelstrom@fresnounified.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	

**Budget, July 1
FINANCIAL REPORTS
2023-24 Budget
School District Certification**

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/21/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

☒ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 32,097,871.00
Less: Amount of total liabilities reserved in budget:	\$ 28,889,598.00
Estimated accrued but unfunded liabilities:	\$ 3,208,273.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 21, 2023

For additional information on this certification, please contact:

Name: Kim Kelstrom

Title: Chief Executive, Fiscal Services

Telephone: 559-457-3907

E-mail: kim.kelstrom@fresnounified.org

Budget, July 1
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

10 62166 0000000
Form CEA
E8BUDGCC7B(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	534,712,243.00	301	2,745,001.00	303	531,967,242.00	305	8,013,500.00	68,139,066.00	307	463,828,176.00	309
2000 - Classified Salaries	187,503,925.00	311	10,575,666.00	313	176,928,259.00	315	8,441,353.00	30,420,728.00	317	146,507,531.00	319
3000 - Employee Benefits	411,238,953.00	321	46,752,348.00	323	364,486,605.00	325	8,297,767.00	38,420,942.00	327	326,065,663.00	329
4000 - Books, Supplies Equip Replace. (6500)	119,738,108.00	331	3,338,193.00	333	116,399,915.00	335	6,799,311.00	57,882,792.00	337	58,517,123.00	339
5000 - Services . . . & 7300 - Indirect Costs	191,277,044.00	341	2,488,972.00	343	188,788,072.00	345	13,292,390.00	46,920,639.00	347	141,867,433.00	349
TOTAL					1,378,570,093.00	365	TOTAL			1,136,785,926.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	191,803.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	669,831,401.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	2,822,767.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	493,505.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	41,378,446.00	396
14. TOTAL SALARIES AND BENEFITS.	625,630,188.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.04%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.04%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,136,785,926.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Override includes one-time funding supports and grants that include contracted support for non-classroom instruction.

Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

10 62166 0000000
Form CEB
E8BUDGCC7B(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	555,496,567.00	301	2,951,447.00	303	552,545,120.00	305	8,302,482.00	32,889,436.00	307	519,655,684.00	309
2000 - Classified Salaries	211,352,210.00	311	3,060,584.00	313	208,291,626.00	315	10,780,266.00	40,873,011.00	317	167,418,615.00	319
3000 - Employee Benefits	481,941,283.00	321	50,954,851.00	323	430,986,432.00	325	10,963,383.00	41,172,521.00	327	389,813,911.00	329
4000 - Books, Supplies Equip Replace. (6500)	111,664,938.00	331	656,345.00	333	111,008,593.00	335	9,438,294.00	22,751,483.00	337	88,257,110.00	339
5000 - Services . . . & 7300 - Indirect Costs	208,581,687.00	341	2,178,344.00	343	206,403,343.00	345	17,939,484.00	73,561,086.00	347	132,842,257.00	349
TOTAL					1,509,235,114.00	365	TOTAL			1,297,987,577.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	406,817,269.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	34,805,201.00	380
3. STRS.	3101 & 3102	159,582,291.00	382
4. PERS.	3201 & 3202	8,843,415.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	8,381,062.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	93,995,423.00	385
7. Unemployment Insurance.	3501 & 3502	483,539.00	390
8. Workers' Compensation Insurance.	3601 & 3602	5,867,990.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	214,906.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	718,991,096.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	2,898,234.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	508,977.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	2,039,605.00	396
14. TOTAL SALARIES AND BENEFITS.	714,053,257.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.01%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,297,987,577.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Override includes one-time funding supports and assumes carry over for grants will not fully be expended.

Budget, July 1
2022-23 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,522,274,193.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	282,340,559.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,960,327.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	33,542,965.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,844,424.00
5. Interfund Transfers Out	All	9300	7600-7629	4,856,409.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,469,310.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				50,673,435.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,189,260,199.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				62,329.62
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,080.18
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	956,672,882.52	16,220.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	956,672,882.52	16,220.65
B. Required effort (Line A.2 times 90%)	861,005,594.27	14,598.59
C. Current year expenditures (Line I.E and Line II.B)	1,189,260,199.00	19,080.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

43,020,646.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

0.00

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

1,047,048,114.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

4.11%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

31,055,788.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

7,030,734.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	110,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,479,690.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	5,393.39
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	43,681,605.93
9. Carry-Forward Adjustment (Part IV, Line F)	(3,763,297.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,918,308.89

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	808,080,979.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	159,360,011.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	131,102,607.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	55,568,181.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,436,302.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,628,776.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,930,065.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,816,359.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,523,490.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	127,846,113.46
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	125,832.61
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,366,520.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,228,190.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	27,046,534.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	36,097,638.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,382,157,598.07

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	3.16%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	2.89%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)

43,681,605.93

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

(3,710,758.51)

2. Carry-forward adjustment amount deferred from prior year(s), if any

(6,202,400.87)

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.26%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.26%) times Part III, Line B19); zero if positive

(11,289,891.14)

D. Preliminary carry-forward adjustment (Line C1 or C2)

(11,289,891.14)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

2.34%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5644945.57) is applied to the current year calculation and the remainder (\$-5644945.57) is deferred to one or more future years:

2.75%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3763297.05) is applied to the current year calculation and the remainder (\$-7526594.09) is deferred to one or more future years:

2.89%

LEA request for Option 1, Option 2, or Option 3

3

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

(3,763,297.05)

Approved
indirect cost
rate: 3.26%

Highest rate
used in any
program: 3.26%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	31,330,100.00	1,021,361.00	3.26%
01	3010	56,722,823.00	1,849,164.00	3.26%
01	3060	472,807.00	13,792.00	2.92%
01	3061	167,345.00	5,455.00	3.26%
01	3110	13,198.00	430.00	3.26%
01	3182	2,739,576.00	89,301.00	3.26%
01	3210	6,651.00	217.00	3.26%
01	3212	80,946,067.00	2,638,842.00	3.26%
01	3213	12,510,208.00	407,833.00	3.26%
01	3214	29,412,204.00	958,838.00	3.26%
01	3305	2,568,397.00	83,729.00	3.26%
01	3306	1,042.00	33.00	3.17%
01	3307	452,339.00	14,746.00	3.26%
01	3308	219,655.00	7,161.00	3.26%
01	3309	38,762.00	1,264.00	3.26%
01	3310	11,515,668.00	375,410.00	3.26%
01	3311	9,944.00	324.00	3.26%
01	3312	3,005,547.00	97,975.00	3.26%
01	3315	289,648.00	9,443.00	3.26%
01	3318	51,115.00	1,666.00	3.26%
01	3326	68,983.00	2,249.00	3.26%
01	3327	678,541.00	22,110.00	3.26%
01	3345	2,358.00	76.00	3.22%
01	3385	85,850.00	2,798.00	3.26%
01	3395	14,451.00	471.00	3.26%
01	3550	920,173.00	29,998.00	3.26%
01	4035	10,937,605.00	356,566.00	3.26%
01	4124	970,653.00	31,644.00	3.26%
01	4201	25,687.00	838.00	3.26%
01	4203	1,685,597.00	54,950.00	3.26%
01	4510	60,822.00	1,983.00	3.26%
01	5630	45,115.00	1,472.00	3.26%
01	5632	39,657.00	1,293.00	3.26%
01	5634	96,110.00	3,133.00	3.26%
01	5810	3,226,656.00	69,924.00	2.17%
01	6010	4,778,462.00	155,988.00	3.26%
01	6230	84,335.00	2,749.00	3.26%
01	6266	2,985,484.00	97,327.00	3.26%

Budget, July 1
2022-23 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

10 62166 0000000
Form ICR
E8BUDGCC7B(2023-24)

01	6331	130,259.00	4,246.00	3.26%
01	6385	99,967.00	3,259.00	3.26%
01	6387	3,752,366.00	122,327.00	3.26%
01	6388	2,152,408.00	70,169.00	3.26%
01	6500	125,998,925.00	4,108,820.00	3.26%
01	6510	1,734,775.00	56,520.00	3.26%
01	6512	2,568.00	83.00	3.23%
01	6515	46,586.00	1,518.00	3.26%
01	6520	449,666.00	14,659.00	3.26%
01	6536	337,482.00	11,002.00	3.26%
01	6537	466,467.00	15,207.00	3.26%
01	6546	2,762,858.00	90,069.00	3.26%
01	6547	3,000,645.00	97,821.00	3.26%
01	7085	614,397.00	20,028.00	3.26%
01	7220	441,906.00	14,406.00	3.26%
01	7311	95,821.00	3,025.00	3.16%
01	7413	1,706,768.00	55,641.00	3.26%
01	7425	4,192,402.00	136,672.00	3.26%
01	7435	49,335,690.00	1,608,343.00	3.26%
01	7810	222,318.00	7,248.00	3.26%
01	8150	30,879,072.00	1,006,658.00	3.26%
01	9010	7,492,441.00	102,530.00	1.37%
11	3555	49,980.00	1,629.00	3.26%
11	5810	87,958.00	2,867.00	3.26%
11	6391	5,827,460.00	189,975.00	3.26%
12	5025	400,949.00	13,071.00	3.26%
12	5035	871,586.00	28,414.00	3.26%
12	5058	137,223.00	4,473.00	3.26%
12	5059	102,175.00	3,331.00	3.26%
12	6040	949,832.00	30,965.00	3.26%
12	6052	38,737.00	1,263.00	3.26%
12	6053	1,186,307.00	38,674.00	3.26%
12	6105	21,225,515.00	691,952.00	3.26%
12	6128	935,199.00	30,487.00	3.26%
12	9010	2,230,908.00	64,137.00	2.87%
13	5310	30,542,174.00	995,674.00	3.26%
13	5320	5,259,932.00	171,474.00	3.26%
13	5810	64,105.00	2,090.00	3.26%
13	9010	231,427.00	3,858.00	1.67%

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,445,510.08	2,445,510.08
2. State Lottery Revenue	8560	10,430,520.00		4,110,852.00	14,541,372.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,430,520.00	0.00	6,556,362.08	16,986,882.08
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,936,957.00		0.00	6,936,957.00
2. Classified Salaries	2000-2999	59,526.00		0.00	59,526.00
3. Employee Benefits	3000-3999	3,354,083.00		0.00	3,354,083.00
4. Books and Supplies	4000-4999	0.00		4,110,852.00	4,110,852.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	79,954.00			79,954.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		10,430,520.00	0.00	4,110,852.00	14,541,372.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,445,510.08	2,445,510.08
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,010,168,593.00	2.01%	1,030,470,325.00	2.78%	1,059,105,786.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	19,968,032.00	0.52%	20,072,003.00	0.00%	20,072,003.00
4. Other Local Revenues	8600-8799	14,722,410.00	0.00%	14,722,410.00	0.00%	14,722,410.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(129,564,143.00)	0.91%	(130,738,127.00)	1.17%	(132,261,504.00)
6. Total (Sum lines A1 thru A5c)		915,324,892.00	2.10%	934,556,611.00	2.90%	961,668,695.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				398,151,459.00		414,370,428.00
b. Step & Column Adjustment				3,200,000.00		3,200,000.00
c. Cost-of-Living Adjustment				1,650,000.00		4,950,000.00
d. Other Adjustments				11,368,969.00		(340,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	398,151,459.00	4.07%	414,370,428.00	1.88%	422,180,428.00
2. Classified Salaries						
a. Base Salaries				124,039,668.00		128,540,419.00
b. Step & Column Adjustment				1,600,000.00		1,600,000.00
c. Cost-of-Living Adjustment				825,000.00		2,475,000.00
d. Other Adjustments				2,075,751.00		215,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	124,039,668.00	3.63%	128,540,419.00	3.34%	132,830,419.00
3. Employee Benefits	3000-3999	263,121,102.00	4.15%	274,047,795.00	3.28%	283,038,088.00
4. Books and Supplies	4000-4999	45,660,116.00	61.33%	73,662,986.00	-10.45%	65,962,986.00
5. Services and Other Operating Expenditures	5000-5999	111,201,431.00	14.06%	126,840,075.00	1.23%	128,400,075.00
6. Capital Outlay	6000-6999	26,406,181.00	-75.29%	6,525,181.00	0.00%	6,525,181.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,634,795.00	0.00%	1,634,795.00	0.00%	1,634,795.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,237,361.00)	-11.60%	(15,237,361.00)	0.00%	(15,237,361.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		954,477,391.00	6.01%	1,011,884,318.00	1.48%	1,026,834,611.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(39,152,499.00)		(77,327,707.00)		(65,165,916.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		335,466,971.14		296,314,472.14		218,986,765.14
2. Ending Fund Balance (Sum lines C and D1)		296,314,472.14		218,986,765.14		153,820,849.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,553,040.76		4,553,040.00		4,553,040.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	152,900,000.00		91,400,000.00		37,600,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	138,861,431.38		123,033,725.14		111,667,809.14
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		296,314,472.14		218,986,765.14		153,820,849.14
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	138,861,431.38		123,033,725.14		111,667,809.14
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		138,861,431.38		123,033,725.14		111,667,809.14
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2024/25 and 2025/26, shift expenses from recovery to the general fund and utilize reserve. In addition phase in additional health services and safety personnel personnel.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	369,696,729.00	-67.31%	120,866,521.00	0.00%	120,866,521.00
3. Other State Revenues	8300-8599	278,197,303.00	0.00%	278,197,303.00	0.00%	278,197,303.00
4. Other Local Revenues	8600-8799	10,786,841.00	0.00%	10,786,841.00	0.00%	10,786,841.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,156,409.00	0.00%	5,156,409.00	0.00%	5,156,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	129,564,143.00	0.91%	130,738,127.00	1.17%	132,261,504.00
6. Total (Sum lines A1 thru A5c)		793,401,425.00	-31.21%	545,745,201.00	0.28%	547,268,578.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				157,345,108.00		138,999,130.00
b. Step & Column Adjustment				550,000.00		550,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,895,978.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	157,345,108.00	-11.66%	138,999,130.00	0.40%	139,549,130.00
2. Classified Salaries						
a. Base Salaries				87,312,542.00		85,511,447.00
b. Step & Column Adjustment				275,000.00		275,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,076,095.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	87,312,542.00	-2.06%	85,511,447.00	0.32%	85,786,447.00
3. Employee Benefits	3000-3999	218,820,181.00	-2.68%	212,947,193.00	1.00%	215,067,484.00
4. Books and Supplies	4000-4999	65,212,245.00	-43.38%	36,923,502.00	-3.82%	35,511,198.00
5. Services and Other Operating Expenditures	5000-5999	99,888,167.00	-40.91%	59,022,888.00	0.00%	59,022,888.00
6. Capital Outlay	6000-6999	221,853,553.00	-98.34%	3,677,018.00	0.00%	3,677,018.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,824,358.00	0.29%	2,832,681.00	0.00%	2,832,681.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	14,729,450.00	-14.48%	12,596,597.00	0.00%	12,596,597.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,656,409.00	0.00%	7,656,409.00	0.00%	7,656,409.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		875,642,013.00	-36.03%	560,166,865.00	0.27%	561,699,852.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(82,240,588.00)		(14,421,664.00)		(14,431,274.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		161,852,656.08		79,612,068.08		65,190,404.08
2. Ending Fund Balance (Sum lines C and D1)		79,612,068.08		65,190,404.08		50,759,130.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	79,612,068.09		65,190,404.08		50,759,130.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		79,612,068.08		65,190,404.08		50,759,130.08
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2024/25, reduce for one-time recovery funds (grant ends in 2023/24).						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

10 62166 0000000
Form MYP
E8BUDGCC7B(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,010,168,593.00	2.01%	1,030,470,325.00	2.78%	1,059,105,786.00
2. Federal Revenues	8100-8299	369,696,729.00	-67.31%	120,866,521.00	0.00%	120,866,521.00
3. Other State Revenues	8300-8599	298,165,335.00	0.03%	298,269,306.00	0.00%	298,269,306.00
4. Other Local Revenues	8600-8799	25,509,251.00	0.00%	25,509,251.00	0.00%	25,509,251.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,186,409.00	0.00%	5,186,409.00	0.00%	5,186,409.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,708,726,317.00	-13.37%	1,480,301,812.00	1.93%	1,508,937,273.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				555,496,567.00		553,369,558.00
b. Step & Column Adjustment				3,750,000.00		3,750,000.00
c. Cost-of-Living Adjustment				1,650,000.00		4,950,000.00
d. Other Adjustments				(7,527,009.00)		(340,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	555,496,567.00	-0.38%	553,369,558.00	1.51%	561,729,558.00
2. Classified Salaries						
a. Base Salaries				211,352,210.00		214,051,866.00
b. Step & Column Adjustment				1,875,000.00		1,875,000.00
c. Cost-of-Living Adjustment				825,000.00		2,475,000.00
d. Other Adjustments				(344.00)		215,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	211,352,210.00	1.28%	214,051,866.00	2.13%	218,616,866.00
3. Employee Benefits	3000-3999	481,941,283.00	1.05%	486,994,988.00	2.28%	498,105,572.00
4. Books and Supplies	4000-4999	110,872,361.00	-0.26%	110,586,488.00	-8.24%	101,474,184.00
5. Services and Other Operating Expenditures	5000-5999	211,089,598.00	-11.95%	185,862,963.00	0.84%	187,422,963.00
6. Capital Outlay	6000-6999	248,259,734.00	-95.89%	10,202,199.00	0.00%	10,202,199.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,459,153.00	0.19%	4,467,476.00	0.00%	4,467,476.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,507,911.00)	5.30%	(2,640,764.00)	0.00%	(2,640,764.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,156,409.00	0.00%	9,156,409.00	0.00%	9,156,409.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,830,119,404.00	-14.10%	1,572,051,183.00	1.05%	1,588,534,463.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(121,393,087.00)		(91,749,371.00)		(79,597,190.00)

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

10 62166 0000000
Form MYP
E8BUDGCC7B(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		497,319,627.22		375,926,540.22		284,177,169.22
2. Ending Fund Balance (Sum lines C and D1)		375,926,540.22		284,177,169.22		204,579,979.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,553,040.76		4,553,040.00		4,553,040.00
b. Restricted	9740	79,612,068.09		65,190,404.08		50,759,130.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	152,900,000.00		91,400,000.00		37,600,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	138,861,431.38		123,033,725.14		111,667,809.14
2. Unassigned/Unappropriated	9790	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		375,926,540.22		284,177,169.22		204,579,979.22
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	138,861,431.38		123,033,725.14		111,667,809.14
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.56)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		138,861,430.82		123,033,725.14		111,667,809.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.59%		7.83%		7.03%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		63,735.00		63,635.00		63,535.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,830,119,404.00		1,572,051,183.00		1,588,534,463.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,830,119,404.00		1,572,051,183.00		1,588,534,463.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		36,602,388.08		31,441,023.66		31,770,689.26
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		36,602,388.08		31,441,023.66		31,770,689.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

10 62166 0000000
Form SIAA
E8BUDGCC7B(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,916,977.00)	0.00	(2,274,334.00)				
Other Sources/Uses Detail					3,386,409.00	4,856,409.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	19,814.00	0.00	194,471.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	97,992.00	0.00	906,767.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	118,835.00	0.00	1,173,096.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	20,420.00	0.00						
Other Sources/Uses Detail					3,356,409.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

10 62166 0000000
Form SIAA
E8BUDGCC7B(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	54,246.00	0.00						
Other Sources/Uses Detail					0.00	76,336,240.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	75,092.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,521,982.00	0.00						
Other Sources/Uses Detail					73,024,923.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	52.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	83,636.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,916,977.00	(1,916,977.00)	2,274,334.00	(2,274,334.00)	83,267,741.00	83,267,741.00	0.00	0.00

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(5,048,919.00)	0.00	(2,507,911.00)				
Other Sources/Uses Detail					5,186,409.00	9,156,409.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	13,654.00	0.00	213,475.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,196,971.00	0.00	1,113,857.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	178,926.00	0.00	1,180,579.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	94,934.00	0.00						
Other Sources/Uses Detail					7,656,409.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

10 62166 0000000
Form SIAB
E8BUDGCC7B(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	119,621,951.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	40,500.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	3,480,141.00	0.00						
Other Sources/Uses Detail					114,476,042.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	5,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	78,793.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	5,048,919.00	(5,048,919.00)	2,507,911.00	(2,507,911.00)	130,818,860.00	130,818,860.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	63,735.00	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	66,931	66,904		
Charter School				
Total ADA	66,931	66,904	0.0%	Met
Second Prior Year (2021-22)				
District Regular	66,881	66,904		
Charter School				
Total ADA	66,881	66,904	N/A	Met
First Prior Year (2022-23)				
District Regular	66,434	66,434		
Charter School		0		
Total ADA	66,434	66,434	0.0%	Met
Budget Year (2023-24)				
District Regular	64,916			
Charter School	0			
Total ADA	64,916			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	70,643	69,703		
Charter School				
Total Enrollment	70,643	69,703	1.3%	Not Met
Second Prior Year (2021-22)				
District Regular	70,503	69,516		
Charter School				
Total Enrollment	70,503	69,516	1.4%	Not Met
First Prior Year (2022-23)				
District Regular	69,455	69,281		
Charter School				
Total Enrollment	69,455	69,281	0.3%	Met
Budget Year (2023-24)				
District Regular	69,275			
Charter School				
Total Enrollment	69,275			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

Due to the pandemic, 2020/21 and 2021/22 enrollment was lower.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The 2022/23 enrollment trends took into consideration the changes in enrollment.

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	66,904	69,703	
Charter School		0	
Total ADA/Enrollment	66,904	69,703	96.0%
Second Prior Year (2021-22)			
District Regular	58,744	69,516	
Charter School	0		
Total ADA/Enrollment	58,744	69,516	84.5%
First Prior Year (2022-23)			
District Regular	62,330	69,281	
Charter School			
Total ADA/Enrollment	62,330	69,281	90.0%
Historical Average Ratio:			90.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	63,735	69,275		
Charter School	0			
Total ADA/Enrollment	63,735	69,275	92.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	63,635	69,275		
Charter School				
Total ADA/Enrollment	63,635	69,275	91.9%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	63,535	69,275		
Charter School				
Total ADA/Enrollment	63,535	69,275	91.7%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district will implement absentee resources to address lower attendance rates post-pandemic.

4. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	66,433.61	64,915.76	63,866.39	63,551.47
b. Prior Year ADA (Funded)		66,433.61	64,915.76	63,866.39
c. Difference (Step 1a minus Step 1b)		(1,517.85)	(1,049.37)	(314.92)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.28%)	(1.62%)	(.49%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,010,168,593.00	1,034,467,099.00	1,062,968,334.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		83,035,858.34	40,758,003.70	34,971,658.19
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		5.94%	2.32%	2.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.94% to 6.94%	1.32% to 3.32%	1.80% to 3.80%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	81,951,504.00	81,951,504.00	81,951,504.00	81,951,504.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	957,746,879.00	1,013,321,745.00	1,034,467,099.00	1,062,968,334.00
District's Projected Change in LCFF Revenue:		5.80%	2.09%	2.76%
LCFF Revenue Standard		4.94% to 6.94%	1.32% to 3.32%	1.80% to 3.80%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	580,488,944.38	654,257,360.02	88.7%
Second Prior Year (2021-22)	603,579,879.59	686,000,252.40	88.0%
First Prior Year (2022-23)	684,060,631.00	823,071,954.00	83.1%
Historical Average Ratio:			86.6%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	785,312,229.00	952,977,391.00	82.4%	Not Met
1st Subsequent Year (2024-25)	816,958,642.00	1,010,384,318.00	80.9%	Not Met
2nd Subsequent Year (2025-26)	838,048,935.00	1,025,334,611.00	81.7%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The 2021/22 fiscal year included one-time supplemental payments to mitigate the pandemic. The 2022/23 fiscal year also included one-time payments to support the pandemic recovery efforts. In addition, utilities have increased which contributes to the higher base.

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.94%	2.32%	2.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.06% to 15.94%	-7.68% to 12.32%	-7.20% to 12.80%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.94% to 10.94%	-2.68% to 7.32%	-2.20% to 7.80%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	282,436,433.00		
Budget Year (2023-24)	369,696,729.00	30.90%	Yes
1st Subsequent Year (2024-25)	120,866,521.00	(67.31%)	Yes
2nd Subsequent Year (2025-26)	120,866,521.00	0.00%	No

Explanation:
(required if Yes)

The 2023/24 utilizes the remaining one-time federal recovery funds. In 2024/25, no federal recovery funds remain.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2022-23)	389,904,790.00		
Budget Year (2023-24)	298,165,335.00	(23.53%)	Yes
1st Subsequent Year (2024-25)	298,269,306.00	.03%	No
2nd Subsequent Year (2025-26)	298,269,306.00	0.00%	No

Explanation:
(required if Yes)

In 2022/23 one-time state block grant funds are received.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2022-23)	27,020,152.00		
Budget Year (2023-24)	25,509,251.00	(5.59%)	Yes
1st Subsequent Year (2024-25)	25,509,251.00	0.00%	No
2nd Subsequent Year (2025-26)	25,509,251.00	0.00%	No

Explanation:
(required if Yes)

In 2022/23, the district received one-time Medi-Cal Reimbursements.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2022-23)	116,697,220.00		
Budget Year (2023-24)	110,872,361.00	(4.99%)	Yes
1st Subsequent Year (2024-25)	110,586,488.00	(.26%)	No
2nd Subsequent Year (2025-26)	101,474,184.00	(8.24%)	Yes

Explanation:

(required if Yes)

The 2022/23 estimated actuals includes one-time textbook adoptions. The 2025/26 budget phases out support for the pandemic.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2022-23)	193,551,378.00		
Budget Year (2023-24)	211,089,598.00	9.06%	No
1st Subsequent Year (2024-25)	185,862,963.00	(11.95%)	Yes
2nd Subsequent Year (2025-26)	187,422,963.00	.84%	No

Explanation:

(required if Yes)

The 2023/24 year includes one-time recovery funds, that will not carryforward to 2024/25.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	699,361,375.00		
Budget Year (2023-24)	693,371,315.00	(.86%)	Met
1st Subsequent Year (2024-25)	444,645,078.00	(35.87%)	Not Met
2nd Subsequent Year (2025-26)	444,645,078.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23)	310,248,598.00		
Budget Year (2023-24)	321,961,959.00	3.78%	Met
1st Subsequent Year (2024-25)	296,449,451.00	(7.92%)	Not Met
2nd Subsequent Year (2025-26)	288,897,147.00	(2.55%)	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The 2023/24 utilizes the remaining one-time federal recovery funds. In 2024/25, no federal recovery funds remain.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

In 2022/23 one-time state block grant funds are received.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

In 2022/23, the district received one-time Medi-Cal Reimbursements.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

The 2022/23 estimated actuals includes one-time textbook adoptions. The 2025/26 budget phases out support for the pandemic.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

The 2023/24 year includes one-time recovery funds, that will not carry forward to 2024/25.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

1,497,963,221.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

1,497,963,221.00

44,938,896.63

45,256,035.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	113,741,042.73	146,783,298.38	137,488,930.38
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	113,741,042.73	146,783,298.38	137,488,930.38
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,070,252,197.94	1,268,584,679.62	1,522,274,193.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,070,252,197.94	1,268,584,679.62	1,522,274,193.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.6%	11.6%	9.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.5%	3.9%	3.0%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	51,632,032.52	663,757,360.02	N/A	Met
Second Prior Year (2021-22)	97,174,695.88	687,500,252.40	N/A	Met
First Prior Year (2022-23)	50,829,638.00	824,571,954.00	N/A	Met
Budget Year (2023-24) (Information only)	(39,152,499.00)	954,477,391.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	136,561,246.00	147,872,110.74	N/A		Met
Second Prior Year (2021-22)	183,024,752.00	199,504,143.26	N/A		Met
First Prior Year (2022-23)	287,803,315.00	284,637,333.14	1.1%		Not Met
Budget Year (2023-24) (Information only)	335,466,971.14				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The District allocated additional funds for one-time facilities in 2022/23.

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	63,735	63,635	63,535
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,830,119,404.00	1,572,051,183.00	1,588,534,463.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,830,119,404.00	1,572,051,183.00	1,588,534,463.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	36,602,388.08	31,441,023.66	31,770,689.26
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	36,602,388.08	31,441,023.66	31,770,689.26

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	138,861,431.38	123,033,725.14	111,667,809.14
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.01)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	138,861,431.37	123,033,725.14	111,667,809.14
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.59%	7.83%	7.03%
	District's Reserve Standard (Section 10B, Line 7):	36,602,388.08	31,441,023.66	31,770,689.26
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(113,958,556.00)			
Budget Year (2023-24)	(129,564,143.00)	15,605,587.00	13.7%	Not Met
1st Subsequent Year (2024-25)	(130,738,127.00)	1,173,984.00	.9%	Met
2nd Subsequent Year (2025-26)	(132,261,504.00)	1,523,377.00	1.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	3,386,409.00			
Budget Year (2023-24)	5,186,409.00	1,800,000.00	53.2%	Not Met
1st Subsequent Year (2024-25)	5,186,409.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	5,186,409.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	4,856,409.00			
Budget Year (2023-24)	9,156,409.00	4,300,000.00	88.5%	Not Met
1st Subsequent Year (2024-25)	9,156,409.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	9,156,409.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**
(required if NOT met)
- The 2023/24 budget includes increased support for restricted routine maintenance and special education through the budget process.
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**
(required if NOT met)
- The 2023/24 budget includes increased support to deferred maintenance and restricted routine maintenance.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The 2023/24 budget includes increased supports to deferred maintenance and restricted routine maintenance from the general fund and the bond fund.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees.

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
71,175,812	0

- 4 OPEB Liabilities

a. Total OPEB liability

1,051,184,852.00

b. OPEB plan(s) fiduciary net position (if applicable)

71,175,812.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

980,009,040.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

10/7/2022

- 5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

66,541,192.00

66,541,192.00

66,541,192.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

53,540,939.00

54,429,595.00

55,715,127.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

50,815,371.00

52,729,282.00

55,022,853.00

d. Number of retirees receiving OPEB benefits

5,513.00

5,513.00

5,513.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Workers' Compensation and Property and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part-time employees. It is supported by a percentage of payroll for those employees. An actuarial is completed to determine the employer payroll percentage.

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

60,450,398.00

b. Unfunded liability for self-insurance programs

3,208,273.00

4.

Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	175,555,967.00	179,001,164.00	183,945,516.00
b. Amount contributed (funded) for self-insurance programs	175,555,967.00	179,001,164.00	183,945,516.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	4,271	4,252	4,252	4,252

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The District is currently negotiating 2023/24.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

\$4,328,716		
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

7. Amount included for any tentative salary schedule increases

\$17,314,864	\$4,328,716	\$15,150,506
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
\$4,437,645	\$1,661,823	\$2,384,955
87.0%	87.0%	87.0%
5.9%	2.1%	3.2%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
\$6,226,608	\$6,226,608	\$6,226,608
0.0%	0.0%	0.0%

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	3211	3467	3467	3467

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The District is currently negotiating 2023/24.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

\$1,101,997

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

\$4,407,986	\$1,101,997	\$3,856,987
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
\$3,618,372	\$1,355,019	\$1,944,647
87.0%	87.0%	87.0%
5.9%	2.1%	2.9%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
\$1,796,494	\$1,796,494	\$1,796,404
0.0%	0.0%	0.0%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	1090	1145	1145	1145

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

The district is currently negotiating 2023/24.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

\$1,232,246

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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4. Amount included for any tentative salary schedule increases

\$4,929,784	\$1,232,246	\$4,313,561
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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
\$1,143,852	\$428,353	\$614,748
87.0%	87.0%	87.0%
5.9%	2.1%	2.9%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Yes	Yes	Yes
\$1,528,991	\$1,528,991	\$1,528,991
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 21, 2023

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

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End of School District Budget Criteria and Standards Review