

**Petaluma
City Schools**



**Adpoted
Budget**

2023 - 2024

Petaluma City Schools
Adopted Budget Assumptions
2023-24 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

In January of each year the Governor presents his Budget proposal for the State of California for the upcoming Fiscal Year and then in May he prepares his May "Revise" based on information on State tax projections and revenues collected through the months of April. This year those projections reflected a Significant slowing of the economy with an estimated \$31.5 Billion-dollar projected State deficit. Fortunately, the Governor included funding the 8.22% Statutory COLA for K-14 education, but included increased cuts to the Art, Music, Instruction, Discretionary Block Grant (Approx. \$2.2 million for PCS) and added 32% cuts to the State Learning Recovery Block grant (Approx. \$2.2M for PCS). While these cuts are disappointing, we remain hopeful that they could be restored in the final State budget signed into Law on July 1st.

Highlights of some of the other major assumptions that impact the 2023-24 Budget are as follows:

Revenues:

- Interest Earnings Increases due to higher rates
- 8.22% COLA
- 3-year Average ADA for Petaluma City (Elementary)/Petaluma Joint Union HSD
- Projected 2023-24 ADA for Charters
- No one-time State Funds – If approved in the State budget, will be added within 45 days
- Increases in contributions to special programs due in part to PERS and SUI Increase as well as Step & Column:
 - Decrease Library Contribution from \$666,333 to \$399,316
 - Move 2.0 FTE teachers from Parcel Tax to unrestricted \$265,000
 - Routine Restricted Maintenance Contribution \$3.9 million (no change)
 - Increase SOCC Contribution from \$5.6 million to \$6.4 million
 - Increase Special Education Contribution \$7.1 million to \$8.9 million
- Assume Restricted Carryover in the following State Grants:
 - \$58K CSI
 - State COVID Funds \$722,641
 - State Educator Effectiveness Grant \$2.1M
 - Art, Music Instruction Materials, Discretionary Block Grant \$4.4M
 - State Mental Health-Related Services (6546) \$500,000
 - Kitchen Infrastructure Grant \$746,748
- Assume Prior Year Carryover in COVID Funds as follows:
 - Federal COVID Funds \$3.2 M

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Learning Recovery Block Grant \$6,509,127 (**\$4,428,206**)
- Other State \$199,881 (7810)
- MAA \$60,000
- Eliminate One-time 2022-23 Federal and State COVID-19 funds
 - Federal: \$7.2 million
 - State: \$1.7 million

Expenditures

- Estimated increases in Property & Liability Insurance \$458K
- No change in STRS rate 19.1%
- Increase in PERS rate from 25.4% to 26.68%
- No change in SUI Rate.05%
- Increases in First Student contract Special Education Transportation Services 3.5%
- Increases in Utility Costs - water, sewer and garbage pickup leading the increase
- Indirect cost rate change from 5.22% to 5.57%
- Eliminate one-time Bus Replacement grant of approx. \$2.5 million (new electric school buses/Infrastructure)
 - \$700,000 for infrastructure
- Adjustments in staffing and Billback for South County Consortium
 - Estimated at \$46K per student (compared to \$84K less ADA for SCOE Programs)
- New Federal and State
 - State - \$1.7 K Expanded Learning Opportunities Grant (ELOP-G) Ongoing

The details of this are included on the School Services of California (SSC) Dartboard attached, and "The Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

2022-23 Adopted Budget Assumptions

Local Control Funding Formula:

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ **6,029.21**
 - Total ADA 7079 Estimated Charter ADA @ **989.97**
 - Projected Enrollment 7212 (2339 TK-6; 1435 7-8; 3116 9-12; SDC 267; HH 7; & NPS 30)
- Estimated Percentage of students who qualify for Free and Reduced Meal **45.57% Elementary and 45.54% Secondary**
- Statutory Cost of Living Adjustment (COLA) ~ **8.22% to Base Grants**
- Education Protection Act Funds \$8,978,006 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
 - Unrestricted (Non-Prop 20) **\$170** per annual ADA
 - Restricted (Prop 20) **\$67** per annual ADA
- Revenues for Mandated Cost Reimbursements Block Grant included \$339,615 w/ 8.22% COLA
- Other State revenue based on current estimates:
 - State Reimbursement for assessments and testing based on actual receipts
 - STRS On Behalf payments \$5,549,089
 - ASES Grant \$290,447 (no change)
 - State Mental Health Funds \$483,000 + Estimated Deferred Revenue \$52,000
 - State Workability Funds \$135,915 (Special Ed) no change
- Other Local Revenues included are as follows:
 - Update budget Interest Earnings based on current interest projections (\$471K)
 - Reductions in Local Donations which are budgeted as received
 - Childcare Center Fees \$80,000
 - Parcel Tax \$1,205,000 (Secondary) \$775,000 (Elementary) No change
 - Leases and Rentals \$125,000 Estimated Pupil Transportation Revenues from Districts
 - Estimated Fuel/Mechanics fees from City/Other Agencies \$459,000
 - Added 1.0 (second senior mechanic)
 - Renewed contract with City and increased services to 18 hours per week for mechanics services (\$100K per year)
 - Estimated Live Oak 1% LCFF Calcs \$24,000
 - Estimated Live Oak Nursing \$17,356
 - Estimated Live Oak Special Ed Reimbursement \$182,049 (net of SELPA Rev for Live Oak)
 - Estimated iPad Insurance Fee Collections \$96,500
 - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$4,089,828 (8792), \$1,682,000 (8181), \$1,579,000 (8097)
 - One-time PY \$787,000
 - Federal Mental Health \$86,566 (Board & Care Reimbursement)
 - Title I \$523,921 (including projected carryover of \$15,000)
 - Title I CSI \$165,090 + 58,544 (Est. Carryover)
 - Title II \$158,958 (includes transfer from Title IV of \$29,825)
 - Title III LEP \$133,380 (includes Estimated Prior Year carryover of \$40K)
 - Title IV ESEA \$29,825 transferred to Title II
 - Carl Perkins \$53,844 (Awaiting confirmation of funding for 23-24)

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, staffing, PERS, & SUI increases, and other costs - \$12.25 million
 - Maintain 3% contribution to Routine Restricted Maint. required by State \$3.6M
- The budgets for Federal, State and local restricted revenues have been reduced for 2022-23 deferred revenue/carryover.

Expenditures & Restricted Programs:

Staffing:

- Technology
 - 1.0 FTE Director of IT
 - 1.0 FTE Data Base Management Supervisor
 - 1.0 FTE Network Engineer
 - 6.0 FTE Technology support
 - .6 TOSA
- Maintenance & Operations
 - 1.0 FTE Director of Maintenance & Operations
 - 1.0 FTE Supervisor, Maintenance & Operations
 - 1.75 FTE Secretary M&O
 - Custodians 45.86 FTE
 - Groundswokers 8.0 FTE
 - Maintenance workers 9.0 FTE
- Pupil Transportation
 - 1.0 FTE Director of Transportation and Fleet Management
 - 1.0 FTE Secretary Pupil Transportation
 - 7.9 FTE Bus Drivers
 - 1.0 FTE Dispatcher/driver; 2.0 FTE Bus/vehicle Mechanics
 - 2.0 Bus Sub/Mechanics Helper
- Food Services
 - 1.0 FTE Supervisor, Food Service
 - 1.0 Budget and Accounting Technician
 - 2.0 FTE Warehouse Coordinator
 - 22.51 FTE Food Service workers
- K-12 Education Program
 - 13.0 FTE Principals + Adult Ed Principal
 - 8.5 FTE Assistant Principals + Adult Ed Assist. Principal
 - .5 Assist. Principal PACS
 - 14.125 FTE Senior Site Secretaries
 - 21.4375 FTE Other Site Clerical (Registrars, Clerk Typists, etc.)

- 6.0625 FTE Bilingual Clerk Typists, etc.

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

- 6.74 Yard Duty - Elementary
 - 10.9 FTE Campus/Security
 - 13.33 FTE Student Advisors
 - 9.425 FTE COVID Funded
 - 0.59385 FTE Crossing Guards (Penngrove)
 - 13.5 FTE Counselors for primary academic support to 7-12th grade
 - 1.0 FTE CSI Grant
 - Maintain 9.2 FTE Guidance/Lead Specialists (LCFF Supplemental & Mental Health funds)
 - College & Career 1.4375 FTE (.3875 FTE LCFF Supplemental)
 - TK-3 24:1 (Alternatively bargained language to 25:1) (62 FTE)
 - K-3 Dual Immersion 4.0 FTE
 - 4-6 28:1 (37 FTE)
 - 7-8 27.87 (includes prep period) Total District Allocation 52.2 FTE
 - 9-12 27.87 (includes prep period) Total District Allocation 110.8 FTE
 - TK-6 Music Teachers 3.8 FTE (Parcel Tax)
 - TK-6 Reading Specialists 7.0 FTE (4.0 LCFF Supplemental; 3.0 COVID)
 - 0.4 FTE Certificated Spanish Teachers (LCFF Supplemental)
 - 3.3 FTE Certificated Bilingual Res. Teachers (BRT/ELRT) (LCFF Supplemental)
 - 3.9 FTE ELD Teachers (Supplemental/Title I)
 - 2.6 FTE Certificated Math Teachers 7-12th (LCFF Supplemental over Base)
 - 0.4 FTE Academic Learning Loss Teacher (Penngrove)
 - 2.80 FTE Add Secondary Learning Loss/intervention (Goal 1623/1439)
 - 6.0 FTE Career Technical Education
 - 4.0 FTE Librarians Certificated (Secondary) (Parcel Tax)
 - 5.575 FTE Classified Library Specialists (2.0 High School; 3.575 FTE K-8)
 - 0.4 FTE Athletic Director & 0.4 FTE Activities Director
- Special Services
- 1.0 FTE Director
 - 3.2 FTE Program Manager (Increase .60 FTE)
 - 2.5 FTE Secretary
 - 9.3 FTE Special Education (SDC) Teachers (Increase 1.0 FTE)
 - 2.6 FTE Transition Program Teachers (Increase .60 FTE)
 - 34.8 FTE Resource Teachers (Increase 2.9 FTE)
 - 1.6 FTE Full Inclusion
 - 0.6 FTE OT/Adaptive PE + 1.0 FTE Behavior Specialist
 - 8.4 FTE Speech & Language Teacher
 - 9.2 FTE Psychologist (Increase 1.2 FTE)

- 4.0 FTE Nurse

**PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS**

- 2.1 Health Assistant
 - 1.0 COVID FUNDED 1 MORE YEAR
- 49.19 FTE Instructional Assistant

SOCC (Moderate to Severe Special Needs Program):

- 1.0 FTE Director
- 2.2 FTE Program Manager (Increase .20 FTE)
- 1.5 FTE Secretary
- 2.625 FTE Guidance Specialist
- 1.0 Behavior Specialist
- 26.3 FTE Certificated Teacher (Increase .50 FTE)
- 3.0 FTE Psychologist (Increase 1.0 FTE)
- 1.0 FTE Nurse
- 34.8125 FTE Instructional Assistant (Increase 2.1825)
- 1.5 FTE LVN (Medically Fragile Prog.)

Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 19.1%
- PERS Rate @ 26.68%
- OASDI Rate @ 6.2% (no change)
- Medicare Rate @ 1.45% (no change)
- SUI Rate @ .05% (no change)
- Workers Comp. Rate @ 1.65%

Site Allocations: Total \$856,098

- \$115 per CBEDS per school TK-6 (\$321,400)
- \$118 per CBEDS per school 7-8 (\$161,600)
- \$120 per CBEDS per school 9-12 (\$386,500)

Other Expenditures/information:

- Summer School - Summer 2022/23 \$449,088
- CCSS aligned Materials (Prop 20 Lottery)
 - K-6 \$68,000
 - CCSS - \$89,500
- District-wide Assessment System \$93,000 (Math Annex) (LCFF-LCAP)
- Site LCFF Supplemental Allocations (\$75 per UPC)
 - K-6 \$74,175
 - 7-12 \$151,475

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Increases in Property & Liability Insurance Est. \$457,152
- No change postage
- Increases due to increased enrollment for estimates for NPS/NPA costs \$248K
- Transportation
 - Estimated increase in Special Education Transportation
- Indirect rate 5.57%
- Increases in utilities including water, sewer, refuse, natural gas and electricity
 - Lower costs at CASA and PJHS due to solar reenergized at CASA and PJHS
- Capital Outlay budgets - Limited Copier Replacement
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were reduced
 - Indirect on Cafeteria Fund \$111,849 (5.06% MAX)
 - Indirect on Adult Education Fund Programs \$84,844 (5.57%)

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Bond Interest & Redemption Fund 51

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures. \$2,586,466
 - Due to declining enrollment and dropping attendance rates, the District is unable to maintain this additional reserve amount. This Adopted budget reflects a shortfall of \$156,789 that will need to be made up by a combination of either revenue enhancements or budget reductions in 2023-24 and beyond
 - South County Consortium ending fund balance of \$1,439,844

All Other Funds:

- Estimated to have a positive ending fund balance

- Revenue projections for both the Cafeteria Fund and the Capital Facilities

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

Parcel Tax Summary

Secondary Revenues \$1,205,000

- Technology Technicians \$288,821
- Add 4.0 FTE High Schools \$491,415
- Library Services \$654,646 (Contribution of \$399,316 LCFF)
- Site Allocations Library/Tech/Music/Art \$158,634
- Parcel Tax fees \$10,500

Elementary Parcel Tax \$775,000 Revenues + Estimated Carryover of \$135,000

- Library Services \$145,369
- Reduce Class-size 0
- Art Docent K-6 \$55,471
- K-6 Music \$449,334
- Site Allocations for Technology \$25,757
- Technology supplies & Computer Replace \$1,694
- K-6 Reading Specialist \$0 Moved to Supplemental \$393,000
- Parcel Tax fees \$7,000

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

Multi-year Projections:

Revenues:

- Enrollment projections for the next two years with average 3 year ADA
 - Assume 24 new TK students 24-25
 - Implementation of TK
 - Assume 75 new 7-12 students 24-25 and 25-26
 - Due to significant development in Petaluma
- Local Control Funding Formula
 - Assume COLA @ 3.94% (2024-25) and 3.29% (2025-25)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs for 2024-25 and 2025-26
- Federal and State Categorical programs
 - MAA Reimbursement (no change)
 - Eliminate COVID Funds 24-25 \$2.1 M
 - Eliminate Prior Year (PY) carryover \$200,000 2024-25
 - 2% COLA

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- State Revenues
 - Eliminate COVID Funds \$725K
 - Eliminate Prior Year other State Funds \$570K
 - Add 3% COLA / zero
 - Assume Ongoing
 - for Mandated Block Grant at same level both years
 - ASES - No change both years
 - Workability Grant \$135,915 (no change)
 - Mental Health Funds (no change)
 - TUPE Grant \$88,413K (no change)
 - State Lottery - No change
 - Non-Prop-20
 - Prop-20 Lottery
- Local Revenues
 - Assume \$25,000 annual increase in Interest Earnings (2024-25 & 2025-26)
 - Special Education (AB602 BLK Grant)
 - Increase Spec Education Rev for one-time Out of Home Care \$787K Ongoing Other
 - Assume ongoing Parcel Tax Revenues (2024-25 & 2025-26)
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly
- Assume increase in contribution to Special programs \$775/\$800K per year (2024-25 & 2025-26)
 - Special Education
 - PCS & SOCC
 - Library Prog. (Supplemental)
 - Routine Restricted Maintenance 3% Minimum

Multi-year Projections:

Expenditures:

- Salaries:
 - Assume step & column for both certificated and classified personnel at approximately 1% (2023-24 & 2024-25)
 - Certificated (\$300,000/\$305,000 without driven costs)
 - Classified (\$100,000/\$105,000 without driven costs)
 - Add 4.4 FTE for additional TK & 75 more 7-12 stud. each year (24-25 & 25-26)
- Employee Benefits:
 - Unrestricted:
 - Driven Costs on 1% Step 7 Column \$141,000/\$142,00
 - Driven Costs on additional FTE \$150,000 / \$150,000
 - STRS flat rate
 - PERS increase to 26.68% & 27.7% respectively \$175,000 each year
 - Increase for Step & Column (restricted)
 - Certificated (\$97,000/\$100,000 without driven costs)

- Classified (\$45,000/\$45,000 without driven costs)

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

- Employee benefits
 - Certificated \$22,000 / \$22,000
 - Classified \$17,000 / \$17,000
- Assume no change in rates for other driven costs
- Materials & Supplies
 - Reduce one-time COVID \$7M 2024-25 Restricted
 - One-time Prior Year carryover \$200K Unrestricted 2024-25
 - 6% / 3% CPI
- Services & Other Operating Expenditures
 - Reduce one-time \$5M 2024-25
 - EEBG
 - COVID
 - ELOP Carryover
 - Add COLA 4% / 6% CPI (2024-25 & 2025-26)
- Reduce one-time Capital Outlay for Infrastructure Grant - Bus Chargers
- Assume no change in Indirect Cost Rate (2024-25 & 2025-26)
 - Eliminate I/C on COVID & PY Carryover \$300K
- Assume ongoing fee-for-service costs from SCOE (2024-25 & 2025-26)

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2024-25 & 2025-26)
- Assume ongoing 3% reserve for economic uncertainty (2024-25 & 2025-26)
- Board Assigned:
 - Maintain additional 2% reserve (\$2,364,211 & \$2,418,431)
 - Maintain South County Consortium ending fund balance of \$1,439,844
- Assume continued positive ending fund balance in General Fund

PETALUMA CITY SCHOOLS
ADOPTED BUDGET

2023-24 Postions Supported by One-time Funding

Federal & State COVID Funds

	Positions	FTE
Custodian	2	2.00
Nurse	1	1.00
Health Asst	1	1.00
Student Advisors	10	9.43
Reading Specialist	6	3.00
TOSA	2	1.33
LMFT	6	5.70
Instructional Asst	6	4.03
Behavior Specialist	1	1.00
Coordinators	3	2.20
Guidance Specialist	1	0.48
Intervention Teachers	2	0.40
	41	31.57

Total Amount Funded \$3,665,300

Learning Recovery Block Grant

	Positions	FTE
TOSA	3	2.22
Guidance Specialist	2	0.83
Intervention Teachers	5	1.60
	10	4.65

Total Amount Funded \$669,800

Total Block Grant Received	\$6,509,127	
Reduction of 32% per May Revise	(\$2,082,921)	Per May Revise
Revised Block Grant Funds	<u><u>\$4,426,206</u></u>	Tentaive

Remaining Balance \$91,106

2023-24 Budget Adoption Reserves

PETALUMA CITY SCHOOLS w/ ALL CHARTERS and SOCC

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2023-24
Total General Fund Expenditures & Other Uses		\$ 129,213,131
Minimum Reserve requirement	3%	\$ 3,876,394
General Fund Combined Ending Fund Balance		\$ 14,310,258
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 30,200
Restricted		\$ -
Committed		\$ -
Assigned		\$ 4,024,107
Reserve for economic uncertainties		\$ 3,876,394
Unassigned and Unappropriated		\$ 4,296,635
Subtotal Assigned, Unassigned & Unappropriated		<u>\$ 12,197,136</u>
Total Components of ending balance		<u>\$ 12,227,336</u>
Assigned & Unassigned balances above the minimum reserve requirement		<u>\$ 8,320,742</u>

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
	<i>South County Consortium (SOCC) Reserves \$1,439,844</i>
	<i>Additional Reserves for Economic Uncertainty (2%) \$2,584,263</i>

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24**

ADOPTED BUDGET

	UNRESTRICTED					Comments
	Budget Revision #3 6/13/2023 (A)	Budget Revision #4 6/27/2023 (B)	Preliminary Budget 23-24 6/13/2023 (C)	ADOPTED Budget 23-24 6/29/2023 (D)	Variance (D) - (C) (E)	
	7121	7121	6943	6943	(178)	Est. 3-Year Avg
BEGINNING FUND BALANCE:	\$12,397,323	\$12,397,325	\$10,204,505	\$10,740,320	\$535,815	
REVENUES						
Revenue Limit						
8011 State Aid	\$30,720,333	\$30,720,333	\$30,572,389	\$34,962,973	\$4,390,584	Final Recalc on LCFF for All Charters and Both Districts 8.22% COLA and updated enrollment and ADA Estimates
8012 Education Protection Account	\$6,449,690	\$6,449,690	\$9,276,636	\$9,082,881	(\$193,755)	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$92,000	\$92,000	\$0	
8021 Homeowners Exemptions	\$218,002	\$218,002	\$226,000	\$226,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$37,074,831	\$37,074,831	\$37,300,000	\$37,334,000	\$34,000	
8042 Unsecured	\$1,447,424	\$1,447,424	\$1,450,000	\$1,450,000	\$0	
8043 Prior Year Taxes	(\$311,856)	(\$311,856)	(\$311,856)	(\$310,000)	\$1,856	
8044 Supplemental	\$1,494,900	\$1,494,900	\$1,495,000	\$1,505,000	\$10,000	
8045 ERAF	\$3,654,993	\$3,654,993	\$3,700,000	\$3,700,000	\$0	
8047 Community Redevelopment Funds	\$2,944,887	\$2,944,887	\$800,000	\$800,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	(\$1,546,581)	(\$1,546,581)	(\$1,562,618)	(\$1,487,196)	\$75,422	Live Oak In-Lieu
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	\$0	
Total LCFF Revenues	\$82,238,623	\$82,238,623	\$83,037,551	\$87,355,658	\$4,318,107	Net LCFF
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	\$0	\$0	
State Revenues						
8520 Child Nutrition	\$0	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$320,134	\$320,134	\$339,615	\$339,615	\$0	
8560 Lottery (Non-Prop 20)	\$1,264,021	\$1,264,021	\$1,189,680	\$1,189,680	\$0	
8590 All Other State Revenues	\$24,000	\$380,134	\$374,000	\$374,000	\$0	
Total State Revenues	\$1,608,155	\$1,964,289	\$1,903,295	\$1,903,295	\$0	
Local Revenues						
8621 Parcel Tax	\$0	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$439,500	\$439,500	\$467,500	\$467,500	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$332,673	\$332,673	\$372,230	\$372,230	\$0	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$579,552	\$579,552	\$239,967	\$239,967	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$34,500	\$0	(\$34,500)	Correction
Total Local Revenues	\$1,500,725	\$1,500,725	\$1,263,197	\$1,228,697	(\$34,500)	
TOTAL REVENUES	\$85,347,503	\$85,703,637	\$86,204,043	\$90,487,650	\$4,283,607	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$45,176	\$45,176	\$34,500	\$34,500	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$17,689,898)	(\$17,689,898)	(\$19,024,329)	(\$19,024,329)	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$17,644,722)	(\$17,644,722)	(\$18,989,829)	(\$18,989,829)	\$0	
TOTAL REVENUES & OTHER SOURCES	\$67,702,781	\$68,058,915	\$190,501,230	\$71,497,821	\$4,283,607	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24
ADOPTED BUDGET**

		UNRESTRICTED					Comments
		Budget Revision #3 6/13/2023 (A)	Budget Revision #4 6/27/2023 (B)	Preliminary Budget 23-24 6/13/2023 (C)	ADOPTED Budget 23-24 6/29/2023 (D)	Variance (D) - (C) (E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$28,058,298	\$28,058,298	\$28,340,140	\$28,340,140	\$0	
1200	Certificated Support	\$1,561,381	\$1,561,381	\$1,610,200	\$1,610,200	\$0	
1300	Administrative	\$4,179,620	\$4,179,620	\$4,218,751	\$4,218,751	\$0	
1900	Other Certificated	\$71,005	\$71,005	\$69,500	\$69,500	\$0	
Total Certificated Salaries		\$33,870,304	\$33,870,304	\$34,238,591	\$34,238,591	\$0	
Classified Salaries							
2100	Instructional Assist	\$468,624	\$468,624	\$441,810	\$441,810	\$0	
2200	Classified Support	\$3,484,587	\$3,484,587	\$3,611,450	\$3,534,550	(\$76,900)	Custodian Vac
2300	Administrative	\$818,660	\$818,660	\$998,000	\$998,000	\$0	
2400	Clerical Salaries	\$3,912,895	\$3,912,895	\$3,898,704	\$3,898,704	\$0	
2900	Other Classified	\$1,708,672	\$1,708,672	\$1,582,896	\$1,582,896	\$0	
Total Classified Salaries		\$10,393,438	\$10,393,438	\$10,532,860	\$10,455,960	(\$76,900)	
Employee Benefits							
3100	STRS	\$6,358,412	\$6,358,412	\$6,460,111	\$6,460,111	\$0	STRS 19.1%
3200	PERS	\$2,446,001	\$2,446,001	\$2,629,015	\$2,654,011	\$24,996	PERS 26.68%
3300	OASDI/Medicare	\$1,257,770	\$1,257,770	\$1,642,420	\$1,337,174	(\$305,246)	OASDI 6.2%
3400	Health & Welfare	\$6,332,145	\$6,332,145	\$6,344,246	\$6,698,287	\$354,041	Per current est.
3500	State Unemployment Ins	\$208,512	\$208,512	\$65,285	\$26,610	(\$38,675)	SUI .5%
3600	Workers Comp	\$842,019	\$842,019	\$703,621	\$742,385	\$38,764	W/C rate 1.65%
3700	Retiree Benefits	\$18,000	\$18,000	\$32,000	\$32,000	\$0	
3900	Cash In Lieu/Other	\$28,543	\$28,543	\$27,878	\$27,878	\$0	
Total Employee Benefits		\$17,491,402	\$17,491,402	\$17,904,576	\$17,978,456	\$73,880	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$161,108	\$71,108	\$119,573	\$119,573	\$0	
4200	Books & Reference Materials	\$127,184	\$37,184	\$115,656	\$118,656	\$3,000	Math Annex
4300	Materials & Supplies	\$2,173,931	\$2,170,041	\$1,688,626	\$1,629,489	(\$59,137)	Software
4400	Non-Capital Furniture & Equip	\$148,836	\$148,836	\$129,799	\$129,799	\$0	
Total Materials & Supplies		\$2,611,059	\$2,427,169	\$2,053,654	\$1,997,517	(\$56,137)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$925,611	\$925,611	\$1,187,200	\$1,187,200	\$0	
5200	Travel & Conferences (Mileage)	\$93,113	\$93,113	\$92,198	\$92,198	\$0	
5300	Dues & Memberships	\$30,952	\$30,952	\$32,859	\$32,859	\$0	
5400	Insurance	\$1,142,578	\$1,142,578	\$1,313,078	\$1,600,730	\$287,652	Per RESIG
5500	Utilities	\$2,065,107	\$2,065,107	\$1,992,800	\$1,992,800	\$0	
5600	Rentals, Leases & Repairs	\$258,645	\$258,645	\$218,270	\$218,270	\$0	
5700	Direct Cost Transfers	\$281,094	\$281,094	\$318,851	\$318,851	\$0	
5800	Professional Consult/Other Services	\$26,986	\$26,986	\$21,699	\$21,699	\$0	
5802-5809	Special Education Contracts	\$0	\$0	\$0	\$0	\$0	
5810/11	Non-Public School/Agency (NPS/NPA)	\$0	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$2,000	\$2,000	\$0	
5817/8	SCOE Contracts	\$76,000	\$76,000	\$76,000	\$76,000	\$0	
5821	Audit Cost	\$51,000	\$51,000	\$51,000	\$51,000	\$0	
5822	Election Fees	\$2,000	\$2,000	\$0	\$0	\$0	
5823	Legal Fees	\$204,507	\$204,507	\$164,500	\$164,500	\$0	
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5825	Advertisement Costs	\$12,959	\$12,959	\$14,200	\$14,200	\$0	
5830	Professional Consulting Services	\$36,000	\$36,000	\$27,810	\$27,810	\$0	
5839	Other Fees	\$135,246	\$135,246	\$153,705	\$153,705	\$0	
5840	Computer Tech Related Services	\$7,400	\$7,400	\$7,400	\$7,400	\$0	
5845	Field Trips	\$170,151	\$170,151	\$19,001	\$19,001	\$0	
5849	Other Contract Services	\$592,922	\$592,922	\$558,701	\$549,701	(\$9,000)	Per current est.
5850	Other Operating Expenditures	\$72,012	\$72,012	\$67,250	\$67,250	\$0	
5860-65	Other Employment Costs	\$33,550	\$33,550	\$32,500	\$32,500	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24

		UNRESTRICTED					
ADOPTED BUDGET		Budget Revision #3 6/13/2023 (A)	Budget Revision #4 6/27/2023 (B)	Preliminary Budget 23-24 6/13/2023 (C)	ADOPTED Budget 23-24 6/29/2023 (D)	Variance (D) - (C) (E)	Comments
EXPENDITURES (continued)							
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$0	\$0	\$0	\$0	\$0	
5900	Communications/Telephone	\$253,228	\$253,228	\$246,724	\$246,724	\$0	
	Total Svcs & Other Operating Exp	\$6,473,061	\$6,473,061	\$6,597,746	\$6,876,398	\$278,652	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$10,000	\$10,000	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$88,454	\$88,454	\$0	\$0	\$0	
	Total Capital Outlay	\$98,454	\$98,454	\$0	\$0	\$0	
Indirect/Direct Cost							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$5,732	\$5,732	\$6,000	\$6,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$865,882)	(\$861,671)	(\$1,449,516)	(\$1,345,424)	\$104,092	I/C rate 5.22%
7350	Indirect Cost - InterFund	(\$204,334)	(\$204,334)	(\$196,693)	(\$196,693)	\$0	I/C rate 5.22%
	Total Indirect	(\$1,064,484)	(\$1,060,273)	(\$1,640,209)	(\$1,536,117)	\$104,092	
TOTAL EXPENDITURES		\$69,873,234	\$69,693,555	\$69,687,218	\$70,010,805	\$323,587	
OTHER FINANCING USES							
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$22,365	\$22,365	\$0	\$0	\$0	
	Total Financing Uses:	\$22,365	\$22,365	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$69,895,599	\$69,715,920	\$69,687,218	\$70,010,805	\$323,587	
EXCESS OF REVENUES OVER EXPENSE		(\$2,192,818)	(\$1,657,005)	\$120,814,012	\$1,487,016	\$3,960,020	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	\$30,200	\$30,200	\$30,200	\$30,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	\$0	
ASSIGNED							
	Board Designated:						
	2% REU	\$2,679,368	\$2,616,825	\$2,620,484	\$2,584,263	(\$36,221)	
	None	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$1,342,305	\$1,342,305	\$1,439,844	\$1,439,844	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED							
	Reserve for Economic Uncertainties	\$4,019,052	\$3,925,237	\$3,930,844	\$3,876,394	(\$54,450)	3% State Req.
	Available	\$2,133,579	\$2,825,753	(\$486,480)	\$4,296,635	\$4,783,115	Below 2% REU
TOTAL ENDING FUND BALANCE:		\$10,204,505	\$10,740,320	\$131,018,517	\$12,227,336	\$4,495,835	

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PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24

ADOPTED BUDGET

	RESTRICTED					Comments
	Budget Revision #3 6/13/2023 (A)	Budget Revision #4 6/27/2023 (B)	Preliminary Budget 23-24 6/13/2023 (C)	ADOPTED Budget 23-24 6/29/2023 (D)	Variance (D) - (C) (E)	
	7121	7121	6943	6943	(178)	
BEGINNING FUND BALANCE:	\$13,602,957	\$13,602,957	\$12,616,010	\$12,761,011	\$145,001	
REVENUES						
Revenue Limit						
8011 State Aid	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Coomunity Redevelopment Fds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lie	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$1,647,427	\$1,647,427	\$1,578,765	\$1,578,765	\$0	per SELPA
Total Revenue Limit	\$1,647,427	\$1,647,427	\$1,578,765	\$1,578,765	\$0	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$1,771,242	\$1,771,242	\$1,828,752	\$1,828,752	\$0	per SELPA
8182 Spec Ed Discretionary Grant	\$230,252	\$230,252	\$166,818	\$166,818	\$0	
8290 All Other Federal Revenue	\$6,670,238	\$6,670,238	\$3,235,889	\$3,235,889	\$0	
Total Federal Revenues	\$8,671,732	\$8,671,732	\$5,231,459	\$5,231,459	\$0	
State Revenues						
8520 Child Nutrition	\$746,748	\$746,748	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$380,089	\$380,089	\$468,702	\$468,702	\$0	
8590 All Other State Revenues	\$20,624,637	\$20,611,722	\$9,941,385	\$9,941,385	\$0	
Total State Revenues	\$21,751,474	\$21,738,559	\$10,410,087	\$10,410,087	\$0	
Local Revenues						
8621 Parcel Tax	\$1,980,000	\$1,980,000	\$1,980,000	\$1,980,000	\$0	
8650 Leases and Rentals	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$4,100	\$4,100	\$3,900	\$3,900	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$2,477,121	\$2,477,121	\$2,976,707	\$2,976,707	\$0	
8689 All Other Fees & Contracts	\$550,000	\$550,000	\$559,000	\$559,000	\$0	
8699 Other Local Revenues	\$4,276,945	\$4,276,945	\$1,883,161	\$1,883,161	\$0	
8792 Transfer of Apportionment from CO	\$4,015,882	\$4,015,882	\$4,876,828	\$4,876,828	\$0	per SELPA
Total Local Revenues	\$13,304,048	\$13,304,048	\$12,279,596	\$12,279,596	\$0	
TOTAL REVENUES	\$45,374,681	\$45,361,766	\$29,499,907	\$29,499,907	\$0	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$21,291	\$21,291	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$17,689,898	\$17,689,898	\$19,024,329	\$19,024,329	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$17,711,189	\$17,711,189	\$19,024,329	\$19,024,329	\$0	
TOTAL REVENUES & OTHER SOURCES	\$63,085,870	\$63,072,955	\$48,524,236	\$48,524,236	\$0	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24
ADOPTED BUDGET**

	RESTRICTED					Comments
	Budget Revision #3	Budget Revision #4	Preliminary Budget 23-24	ADOPTED Budget 23-24	Variance	
	6/13/2023 (A)	6/27/2023 (B)	6/13/2023 (C)	6/29/2023 (D)	(D) - (C) (E)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$9,666,230	\$9,666,230	\$10,763,861	\$10,763,861	\$0
1200	Certificated Support	\$1,863,573	\$1,863,573	\$2,145,438	\$2,145,438	\$0
1300	Administrative	\$1,411,613	\$1,411,613	\$1,869,200	\$1,869,200	\$0
1900	Other Certificated	\$294,676	\$294,676	\$118,500	\$118,500	\$0
	Total Certificated Salaries	\$13,236,092	\$13,236,092	\$14,896,999	\$14,896,999	\$0
Classified Salaries						
2100	Instructional Assist	\$3,027,186	\$3,027,186	\$3,618,713	\$3,618,713	\$0
2200	Classified Support	\$1,799,759	\$1,799,759	\$1,931,341	\$1,931,341	\$0
2300	Administrative	\$795,104	\$795,104	\$652,682	\$652,682	\$0
2400	Clerical Salaries	\$504,923	\$504,923	\$432,921	\$432,921	\$0
2900	Other Classified	\$2,271,076	\$2,271,076	\$2,319,839	\$2,319,939	\$100
	Total Classified Salaries	\$8,398,048	\$8,398,048	\$8,955,496	\$8,955,596	\$100
Employee Benefits						
3100	STRS	\$7,969,226	\$7,969,226	\$8,305,791	\$8,305,791	\$0
3200	PERS	\$1,943,142	\$1,943,142	\$2,457,261	\$2,457,287	\$26
3300	OASDI/Medicare	\$829,424	\$829,424	\$935,526	\$934,360	(\$1,166)
3400	Health & Welfare	\$3,000,363	\$3,000,363	\$3,728,990	\$3,711,518	(\$17,472)
3500	State Unemployment Ins	\$105,039	\$105,039	\$36,849	\$36,849	\$0
3600	Workers Comp	\$414,260	\$414,260	\$420,059	\$418,725	(\$1,334)
3700	Retiree Benefits	\$0	\$0	0	\$0	\$0
3900	Cash In Lieu/Other	\$20,468	\$20,468	\$17,393	\$17,393	\$0
	Total Employee Benefits	\$14,281,922	\$14,281,922	\$15,901,869	\$15,881,923	(\$19,946)
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$1,586,900	\$1,586,900	\$460,662	\$460,662	\$0
4200	Books & Reference Materials	\$74,190	\$74,190	\$50,346	\$50,346	\$0
4300	Materials & Supplies	\$10,433,759	\$10,310,844	\$10,094,078	\$8,291,327	(\$1,802,751)
4400	Non-Capital Furniture & Equip	\$1,075,647	\$1,075,647	\$208,806	\$208,806	\$0
	Total Materials & Supplies	\$13,170,496	\$13,047,581	\$10,813,892	\$9,011,141	(\$1,802,751)
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$3,449,536	\$3,449,536	\$3,353,924	\$3,353,924	\$0
5200	Travel & Conferences (Mileage)	\$519,908	\$519,908	\$963,801	\$963,801	\$0
5300	Dues & Memberships	\$13,229	\$13,229	\$2,375	\$2,375	\$0
5400	Insurance	\$0	\$0	\$0	\$0	\$0
5500	Utilities	\$103,498	\$103,498	\$87,770	\$87,770	\$0
5600	Rentals, Leases & Repairs	\$1,132,399	\$1,132,399	\$441,764	\$441,764	\$0
5700	Direct Cost Transfers	(\$296,744)	(\$296,744)	(\$344,501)	(\$344,501)	\$0
5800	Professional Consult/Other Service	\$249,516	\$249,516	\$29,016	\$29,016	\$0
5802-5809	Special Education Contracts	\$496,276	\$496,276	\$862,752	\$862,752	\$0
5810/11	Non-Public School/Agency (NPS/N	\$1,308,887	\$1,308,887	\$1,341,000	\$1,341,000	\$0
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	\$0
5814	Inspections	\$53,820	\$53,820	\$44,640	\$44,640	\$0
5817/8	SCOE Contracts	\$0	\$0	\$0	\$0	\$0
5821	Audit Cost	\$0	\$0	\$0	\$0	\$0
5822	Election Fees	\$0	\$0	\$0	\$0	\$0
5823	Legal Fees	\$45,597	\$45,597	\$35,500	\$35,500	\$0
5824	Repayment of Apportionment	\$7,851	\$7,851	\$0	\$0	\$0
5825	Advertisement Costs	\$500	\$500	\$500	\$500	\$0
5830	Professional Consulting Services	\$193,742	\$193,742	\$118,750	\$118,750	\$0
5839	Other Fees	\$48,282	\$48,282	\$64,213	\$64,213	\$0
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	\$0
5845	Field Trips	\$107,583	\$107,583	\$21,000	\$21,000	\$0
5849	Other Contract Services	\$1,623,927	\$1,588,927	\$1,152,900	\$1,127,900	(\$25,000)
5850	Other Operating Expenditures	\$64,500	\$64,500	\$30,000	\$30,000	\$0
5860-65	Other Employment Costs	\$623	\$623	\$0	\$0	\$0

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24

ADOPTED BUDGET	RESTRICTED					Comments
	Budget Revision #3 6/13/2023 (A)	Budget Revision #4 6/27/2023 (B)	Preliminary Budget 23-24 6/13/2023 (C)	ADOPTED Budget 23-24 6/29/2023 (D)	Variance (D) - (C) (E)	
EXPENDITURES (continued)						
5870 Damages, Claims & Losses	\$0	\$0	\$0	\$0	\$0	
5880 Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5900 Communications/Telephone	\$10,936	\$10,936	\$9,753	\$9,753	\$0	
Total Svcs & Other Operating Exp	\$9,135,366	\$9,100,366	\$8,216,657	\$8,191,657	(\$25,000)	
Capital Outlay						
6100 Land Improvements	\$1,221,794	\$1,221,794	\$700,000	\$700,000	\$0	
6200 Building Improvements	\$1,229,421	\$1,229,421	\$32,461	\$32,461	\$0	
6400 Capital Equipment	\$492,626	\$492,626	\$13,000	\$13,000	\$0	
6500 Capital Equipment Replace	\$1,960,381	\$1,960,381	\$89,125	\$89,125	\$0	
Total Capital Outlay	\$4,904,222	\$4,904,222	\$834,586	\$834,586	\$0	
Indirect/Direct Cost						
7141 Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$85,000	\$85,000	\$85,000	\$85,000	\$0	
7281 All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$861,671	\$861,671	\$1,449,516	\$1,345,424	(\$104,092)	I/C 5.57%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect	\$946,671	\$946,671	\$1,534,516	\$1,430,424	(\$104,092)	
OTHER FINANCING USES						
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$64,072,817	\$63,914,902	\$61,154,015	\$59,202,326	(\$1,951,689)	
EXCESS OF REVENUES OVER EXPENSE	(\$986,947)	(\$841,947)	(\$12,629,779)	(\$10,678,090)	\$1,951,689	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$12,616,010	\$12,761,011	(\$13,769)	\$2,082,921	\$2,096,690	32% of
COMMITTED	\$0	\$0	\$0	\$0	\$0	Learn Recovery
ASSIGNED						
Board Designated:						
2% REU	\$0	\$0	\$0	\$0	\$0	
None	\$0	\$0	\$0	\$0	\$0	
South County Consortium SOCC	\$0	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$12,616,010	\$12,761,011	(\$13,769)	\$2,082,921	\$2,096,690	

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**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24**

ADOPTED BUDGET

	UNRESTRICTED/RESTRICTED					Comments
	Budget Revision #3 6/13/2023 (A)	Budget Revision #4 6/27/2023 (B)	Preliminary Budget 23-24 6/13/2023 (C)	ADOPTED Budget 23-24 6/29/2023 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	7138	7139	6943	6943	-195	3-YEAR Avg
BEGINNING FUND BALANCE:	\$26,000,280	\$26,000,282	\$22,820,515	\$23,501,331	(\$3,179,765)	
REVENUES						
Revenue Limit						
8011 State Aid	\$30,720,333	\$30,720,333	\$30,572,389	\$34,962,973	(\$147,944)	
8012 Education Protection Account	\$6,449,690	\$6,449,690	\$9,276,636	\$9,082,881	\$2,826,946	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$92,000	\$92,000	\$0	
8021 Homeowners Exemptions	\$218,002	\$218,002	\$226,000	\$226,000	\$7,998	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$37,074,831	\$37,074,831	\$37,300,000	\$37,334,000	\$225,169	
8042 Unsecured	\$1,447,424	\$1,447,424	\$1,450,000	\$1,450,000	\$2,576	
8043 Prior Year Taxes	(\$311,856)	(\$311,856)	(\$311,856)	(\$310,000)	\$0	
8044 Supplemental	\$1,494,900	\$1,494,900	\$1,495,000	\$1,505,000	\$100	
8045 ERAF	\$3,654,993	\$3,654,993	\$3,700,000	\$3,700,000	\$45,007	
8047 Community Redevelopment Fds	\$2,944,887	\$2,944,887	\$800,000	\$800,000	(\$2,144,887)	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-L	(\$1,546,581)	(\$1,546,581)	(\$1,562,618)	(\$1,487,196)	(\$16,037)	
8097 Property Tax Transfers	\$1,647,427	\$1,647,427	\$1,578,765	\$1,578,765	(\$68,662)	
Total Revenue Limit	\$83,886,050	\$83,886,050	\$84,616,316	\$88,934,423	\$730,266	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$1,771,242	\$1,771,242	\$1,828,752	\$1,828,752	\$57,510	
8182 Spec Ed Discretionary Grant	\$230,252	\$230,252	\$166,818	\$166,818	(\$63,434)	
8290 All Other Federal Revenue	\$6,670,238	\$6,670,238	\$3,235,889	\$3,235,889	(\$3,434,349)	
Total Federal Revenues	\$8,671,732	\$8,671,732	\$5,231,459	\$5,231,459	(\$3,440,273)	
State Revenues						
8520	\$746,748	\$746,748	\$0	\$0	(\$746,748)	
8550 Mandated Cost Reimbursements	\$320,134	\$320,134	\$339,615	\$339,615	\$19,481	
8560 Lottery (Non-Prop 20)	\$1,644,110	\$1,644,110	\$1,658,382	\$1,658,382	\$14,272	
8590 All Other State Revenues	\$20,648,637	\$20,991,856	\$10,315,385	\$10,315,385	(\$10,333,252)	
Total State Revenues	\$23,359,629	\$23,702,848	\$12,313,382	\$12,313,382	(\$11,046,247)	
Local Revenues						
8621 Parcel Tax	\$1,980,000	\$1,980,000	\$1,980,000	\$1,980,000	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$443,600	\$443,600	\$471,400	\$471,400	\$27,800	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LE	\$2,809,794	\$2,809,794	\$3,348,937	\$3,348,937	\$539,143	
8689 All Other Fees & Contracts	\$574,000	\$574,000	\$583,000	\$583,000	\$9,000	
8699 Other Local Revenues	\$4,856,497	\$4,856,497	\$2,123,128	\$2,123,128	(\$2,733,369)	
8792 Transfer of Apportionment from C	\$4,015,882	\$4,015,882	\$4,911,328	\$4,876,828	\$895,446	
Total Local Revenues	\$14,804,773	\$14,804,773	\$13,542,793	\$13,508,293	(\$1,261,980)	
TOTAL REVENUES	\$130,722,184	\$131,065,403	\$115,703,950	\$119,987,557	(\$15,018,234)	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$66,467	\$66,467	\$34,500	\$34,500	(\$31,967)	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$66,467	\$66,467	\$34,500	\$34,500	(\$31,967)	
TOTAL REVENUES & OTHER SOURCES	\$130,788,651	\$131,131,870	\$115,738,450	\$120,022,057	(\$15,050,201)	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24
ADOPTED BUDGET**

	UNRESTRICTED/RESTRICTED					Comments
	Budget Revision #3 6/13/2023 (A)	Budget Revision #4 6/27/2023 (B)	Preliminary Budget 23-24 6/13/2023 (C)	ADOPTED Budget 23-24 6/29/2023 (D)	Variance (D) - (C) (E)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$37,724,528	\$37,724,528	\$39,104,001	\$39,104,001	\$1,379,473
1200	Certificated Support	\$3,424,954	\$3,424,954	\$3,755,638	\$3,755,638	\$330,684
1300	Administrative	\$5,591,233	\$5,591,233	\$6,087,951	\$6,087,951	\$496,718
1900	Other Certificated	\$365,681	\$365,681	\$188,000	\$188,000	(\$177,681)
	Total Certificated Salaries	\$47,106,396	\$47,106,396	\$49,135,590	\$49,135,590	\$2,029,194
Classified Salaries						
2100	Instructional Assist	\$3,495,810	\$3,495,810	\$4,060,523	\$4,060,523	\$564,713
2200	Classified Support	\$5,284,346	\$5,284,346	\$5,542,791	\$5,465,891	\$258,445
2300	Administrative	\$1,613,764	\$1,613,764	\$1,650,682	\$1,650,682	\$36,918
2400	Clerical Salaries	\$4,417,818	\$4,417,818	\$4,331,625	\$4,331,625	(\$86,193)
2900	Other Classified	\$3,979,748	\$3,979,748	\$3,902,735	\$3,902,835	(\$77,013)
	Total Classified Salaries	\$18,791,486	\$18,791,486	\$19,488,356	\$19,411,556	\$696,870
Employee Benefits						
3100	STRS	\$14,327,638	\$14,327,638	\$14,765,902	\$14,765,902	\$438,264
3200	PERS	\$4,389,143	\$4,389,143	\$5,086,276	\$5,111,298	\$697,133
3300	OASDI/Medicare	\$2,087,194	\$2,087,194	\$2,577,946	\$2,271,534	\$490,752
3400	Health & Welfare	\$9,332,508	\$9,332,508	\$10,073,236	\$10,409,805	\$740,728
3500	State Unemployment Ins	\$313,551	\$313,551	\$102,134	\$63,459	(\$211,417)
3600	Workers Comp	\$1,256,279	\$1,256,279	\$1,123,680	\$1,161,110	(\$132,599)
3700	Retiree Benefits	\$18,000	\$18,000	\$32,000	\$32,000	\$14,000
3900	Cash In Lieu/Other	\$49,011	\$49,011	\$45,271	\$45,271	(\$3,740)
	Total Employee Benefits	\$31,773,324	\$31,773,324	\$33,806,445	\$33,860,379	\$2,033,121
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$1,748,008	\$1,658,008	\$580,235	\$580,235	(\$1,167,773)
4200	Books & Reference Materials	\$201,374	\$111,374	\$166,002	\$169,002	(\$35,372)
4300	Materials & Supplies	\$12,607,690	\$12,480,885	\$11,782,704	\$9,920,816	(\$824,986)
4400	Non-Capital Furniture & Equip	\$1,224,483	\$1,224,483	\$338,605	\$338,605	(\$885,878)
	Total Materials & Supplies	\$15,781,555	\$15,474,750	\$12,867,546	\$11,008,658	(\$2,914,009)
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$4,375,147	\$4,375,147	\$4,541,124	\$4,541,124	\$165,977
5200	Travel & Conferences (Mileage)	\$613,021	\$613,021	\$1,055,999	\$1,055,999	\$442,978
5300	Dues & Memberships	\$44,181	\$44,181	\$35,234	\$35,234	(\$8,947)
5400	Insurance	\$1,142,578	\$1,142,578	\$1,313,078	\$1,600,730	\$170,500
5500	Utilities	\$2,168,605	\$2,168,605	\$2,080,570	\$2,080,570	(\$88,035)
5600	Rentals, Leases & Repairs	\$1,391,044	\$1,391,044	\$660,034	\$660,034	(\$731,010)
5700	Direct Cost Transfer	(\$15,650)	(\$15,650)	(\$25,650)	(\$25,650)	(\$10,000)
5800	Professional Consult/Other Serv	\$276,502	\$276,502	\$50,715	\$50,715	(\$225,787)
5802-58C	Special Education Contracts	\$496,276	\$496,276	\$862,752	\$862,752	\$366,476
5810/11	Non-Public School/Agency (NPS/	\$1,308,887	\$1,308,887	\$1,341,000	\$1,341,000	\$32,113
5813	Non-Capital A/E	\$0	\$0	\$0	\$0	\$0
5814	Inspections	\$55,820	\$55,820	\$46,640	\$46,640	(\$9,180)
5817/8	SCOE Contracts	\$76,000	\$76,000	\$76,000	\$76,000	\$0
5821	Audit Cost	\$51,000	\$51,000	\$51,000	\$51,000	\$0
5822	Election Fees	\$2,000	\$2,000	\$0	\$0	(\$2,000)
5823	Legal Fees	\$250,104	\$250,104	\$200,000	\$200,000	(\$50,104)
5824	Repayment of Apportionment	\$7,851	\$7,851	\$0	\$0	(\$7,851)
5825	Advertisement Costs	\$13,459	\$13,459	\$14,700	\$14,700	\$1,241
5830	Professional Consulting Services	\$229,742	\$229,742	\$146,560	\$146,560	(\$83,182)
5839	Other Fees	\$183,528	\$183,528	\$217,918	\$217,918	\$34,390
5840	Computer Tech Related Services	\$7,400	\$7,400	\$7,400	\$7,400	\$0
5845	Field Trips	\$277,734	\$277,734	\$40,001	\$40,001	(\$237,733)
5849	Other Contract Services	\$2,216,849	\$2,181,849	\$1,711,601	\$1,677,601	(\$505,248)
5850	Other Operating Expenditures	\$136,512	\$136,512	\$97,250	\$97,250	(\$39,262)
5860-65	Other Employment Costs	\$34,173	\$34,173	\$32,500	\$32,500	(\$1,673)

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2023-24

	UNRESTRICTED/RESTRICTED					Comments
	Budget Revision #3 6/13/2023 (A)	Budget Revision #4 6/27/2023 (B)	Preliminary Budget 23-24 6/13/2023 (C)	ADOPTED Budget 23-24 6/29/2023 (D)	Variance (D) - (C) (E)	
ADOPTED BUDGET						
EXPENDITURES (continued)						
5870 Damages, Losses, Claims	\$0	\$0	\$0	\$0	\$0	
5880 Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5900 Communications/Telephone	\$264,164	\$264,164	\$256,477	\$256,477	(\$7,687)	
Total Svcs & Other Operating Exp	\$15,608,427	\$15,573,427	\$14,814,403	\$15,068,055	(\$794,024)	
Capital Outlay						
6100 Land Improvements	\$1,221,794	\$1,221,794	\$700,000	\$700,000	(\$521,794)	
6200 Building Improvements	\$1,229,421	\$1,229,421	\$32,461	\$32,461	(\$1,196,960)	
6400 Capital Equipment	\$502,626	\$502,626	\$13,000	\$13,000	(\$489,626)	
6500 Capital Equipment Replace	\$2,048,835	\$2,048,835	\$89,125	\$89,125	(\$1,959,710)	
Total Capital Outlay	\$5,002,676	\$5,002,676	\$834,586	\$834,586	(\$4,168,090)	
Indirect/Direct Cost						
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COB	\$90,732	\$90,732	\$91,000	\$91,000	\$268	
7281 All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$4,211)	\$0	\$0	\$0	\$4,211	
7350 Indirect Cost - InterFund	(\$204,334)	(\$204,334)	(\$196,693)	(\$196,693)	\$7,641	
Total Indirect	(\$117,813)	(\$113,602)	(\$105,693)	(\$105,693)	\$12,120	
TOTAL EXPENDITURES	\$133,946,051	\$133,608,457	\$130,841,233	\$129,213,131	(\$3,104,818)	
OTHER FINANCING USES						
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$22,365	\$22,365	\$0	\$0	(\$22,365)	
Total Financing Uses:	\$22,365	\$22,365	\$0	\$0	(\$22,365)	
TOTAL EXPENDITURES & OTHER USES	\$133,968,416	\$133,630,822	\$130,841,233	\$129,213,131	(\$3,127,183)	
EXCESS OF REVENUES OVER EXPENSE	(\$3,179,765)	(\$2,498,952)	(\$15,102,783)	(\$9,191,074)	(\$11,923,018)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$30,200	\$30,200	\$30,200	\$30,200	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$12,616,010	\$12,761,011	(\$13,769)	\$2,082,921	(\$12,629,779)	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED	\$0	\$0	\$0	\$0	\$0	
Board Designated:			\$0	\$0		
2% REU	\$2,679,368	\$2,616,825	\$2,620,484	\$2,584,263	(\$58,884)	
None	\$0	\$0	\$0	\$0	\$0	
South County Consortium SOCC	\$1,342,305	\$1,342,305	\$1,439,844	\$1,439,844	\$97,539	
Local Site Donations	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$4,019,052	\$3,925,237	\$3,930,844	\$3,876,394	(\$88,208)	3% State Req.
Available	\$2,133,579	\$2,825,753	(\$486,480)	\$4,296,635	(\$2,620,059)	
TOTAL ENDING FUND BALANCE:	\$22,820,515	\$23,501,330	\$7,717,733	\$14,310,258	(\$15,102,782)	\$1 variance

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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: 200 Douglas St. Petaluma CA 94952

Date: June 24 2023

Adoption Date: June 29, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 200 Douglas St. Petaluma CA

Date: June 27, 2023

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Chris Thomas

Title: Chief Business Official

Telephone: 707-778-4621

E-mail: cthomas@petk12.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
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 (multi year) 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	
			n/a	
			n/a	
			n/a	
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
				06/29/2023
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:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

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

Redwood Empires Insurance Group (RESIG) 5760 Skyline Blvd #100, Windsor, CA 95792
Cindy Wilkerson, Executive Director 707-836-0779 Ext 104

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/29/2023

For additional information on this certification, please contact:

Name: Chris Thomas
Title: Chief Business Official
Telephone: (707) 778-4621
E-mail: cthomas@petk12.org

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G = General
Ledger Data; S =
Supplemental
Data

Form	Description	Data Supplied For:	
		2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
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		
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	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		
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	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multiyear Projections - General Fund		GS
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

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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)	
A. REVENUES									
1) LCFF Sources		8010-8099	82,238,623.00	1,647,427.00	83,886,050.00	87,355,658.00	1,578,765.00	88,934,423.00	6.0%
2) Federal Revenue		8100-8299	0.00	8,671,732.00	8,671,732.00	0.00	5,231,459.00	5,231,459.00	-39.7%
3) Other State Revenue		8300-8599	1,964,289.00	21,738,559.00	23,702,848.00	1,903,295.00	10,410,087.00	12,313,382.00	-48.1%
4) Other Local Revenue		8600-8799	1,500,725.00	13,304,048.00	14,804,773.00	1,228,697.00	12,279,596.00	13,508,293.00	-8.8%
5) TOTAL, REVENUES			85,703,637.00	45,361,766.00	131,065,403.00	90,487,650.00	29,499,907.00	119,987,557.00	-8.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	33,870,304.00	13,236,092.00	47,106,396.00	34,238,591.00	14,896,999.00	49,135,590.00	4.3%
2) Classified Salaries		2000-2999	10,393,438.00	8,398,048.00	18,791,486.00	10,455,960.00	8,955,596.00	19,411,556.00	3.3%
3) Employee Benefits		3000-3999	17,491,402.00	14,281,922.00	31,773,324.00	17,978,456.00	15,881,923.00	33,860,379.00	6.6%
4) Books and Supplies		4000-4999	2,427,169.00	13,047,581.00	15,474,750.00	1,997,517.00	9,011,141.00	11,008,658.00	-28.9%
5) Services and Other Operating Expenditures		5000-5999	6,473,061.00	8,100,366.00	15,573,427.00	6,876,398.00	8,191,857.00	15,068,255.00	-3.2%
6) Capital Outlay		6000-6999	98,454.00	4,904,222.00	5,002,676.00	0.00	834,586.00	834,586.00	-83.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,732.00	85,000.00	90,732.00	6,000.00	85,000.00	91,000.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,066,005.00)	861,671.00	(204,334.00)	(1,542,117.00)	1,345,424.00	(196,693.00)	-3.7%
9) TOTAL, EXPENDITURES			69,693,555.00	63,914,902.00	133,608,457.00	70,010,805.00	59,202,326.00	129,213,131.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,010,082.00	(18,553,136.00)	(2,543,054.00)	20,476,845.00	(29,702,419.00)	(9,225,574.00)	262.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,176.00	21,291.00	66,467.00	34,500.00	0.00	34,500.00	-48.1%
b) Transfers Out		7600-7629	22,365.00	0.00	22,365.00	0.00	0.00	0.00	-100.0%
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	(17,689,898.00)	17,689,898.00	0.00	(19,024,329.00)	19,024,329.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,667,087.00)	17,711,189.00	44,102.00	(18,989,829.00)	19,024,329.00	34,500.00	-21.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,657,005.00)	(841,947.00)	(2,498,952.00)	1,487,016.00	(10,678,090.00)	(9,191,074.00)	267.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.6%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,200.00	0.00	30,200.00	30,200.00	0.00	30,200.00	0.0%
Stores		9712	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,719,624.65	12,719,624.65	0.00	2,082,921.00	2,082,921.00	-83.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,992,638.00	0.00	3,992,638.00	5,388,586.00	0.00	5,388,586.00	35.0%
Board Designated: 2% REU	0000	9780	2,616,825.00		2,616,825.00			0.00	
South County Consortium (SOCC)	0000	9780	1,342,305.00		1,342,305.00			0.00	
	1100	9780	0.00		0.00			0.00	
Education Protection Account (EPA)	1400	9780	33,508.00		33,508.00			0.00	
Board Designated: 2% REU	0000	9780			0.00	2,584,263.00		2,584,263.00	
South County Consortium (SOCC)	0000	9780			0.00	1,439,844.00		1,439,844.00	
Lottery	1100	9780			0.00	740,204.00		740,204.00	
Education Protection Account (EPA)	1400	9780			0.00	624,275.00		624,275.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,008,925.00	0.00	4,008,925.00	3,876,394.00	0.00	3,876,394.00	-3.3%
Unassigned/Unappropriated Amount		9790	2,708,557.00	0.00	2,708,557.00	2,932,156.00	0.00	2,932,156.00	8.3%
G. ASSETS									
1) Cash									
a) In County Treasury		9110	23,897,912.91	1,594,763.63	25,492,676.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	40,594.84	34,020.18	74,615.02				

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) In Revolving Cash Account		9130	24,200.00	0.00	24,200.00				
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	20,750.51	2,915,334.58	2,936,085.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,000,000.00	0.00	1,000,000.00				
6) Stores		9320	0.00	41,386.35	41,386.35				
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			24,983,458.26	4,585,504.74	29,568,963.00				
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	781,147.94	(23,547.50)	757,600.44				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	1,000,000.00	1,000,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			781,147.94	976,452.50	1,757,600.44				
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)			24,202,310.32	3,609,052.24	27,811,362.56				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	30,720,333.00	0.00	30,720,333.00	34,968,006.00	0.00	34,968,006.00	13.8%
Education Protection Account State Aid - Current Year		8012	6,449,690.00	0.00	6,449,690.00	9,082,881.00	0.00	9,082,881.00	40.8%
State Aid - Prior Years		8019	92,000.00	0.00	92,000.00	92,000.00	0.00	92,000.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	218,002.00	0.00	218,002.00	226,000.00	0.00	226,000.00	3.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	37,074,831.00	0.00	37,074,831.00	37,334,000.00	0.00	37,334,000.00	0.7%
Unsecured Roll Taxes		8042	1,447,424.00	0.00	1,447,424.00	1,450,000.00	0.00	1,450,000.00	0.2%
Prior Years' Taxes		8043	(311,856.00)	0.00	(311,856.00)	(310,000.00)	0.00	(310,000.00)	-0.6%
Supplemental Taxes		8044	1,494,900.00	0.00	1,494,900.00	1,505,000.00	0.00	1,505,000.00	0.7%
Education Revenue Augmentation Fund (ERAF)		8045	3,654,993.00	0.00	3,654,993.00	3,700,000.00	0.00	3,700,000.00	1.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,944,887.00	0.00	2,944,887.00	800,000.00	0.00	800,000.00	-72.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41804)									
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			83,785,204.00	0.00	83,785,204.00	88,847,887.00	0.00	88,847,887.00	6.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(1,546,581.00)	0.00	(1,546,581.00)	(1,492,229.00)	0.00	(1,492,229.00)	-3.5%
Property Taxes Transfers		8097	0.00	1,647,427.00	1,647,427.00	0.00	1,578,765.00	1,578,765.00	-4.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			82,238,623.00	1,647,427.00	83,886,050.00	87,355,658.00	1,578,765.00	88,934,423.00	6.0%
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	1,771,242.00	1,771,242.00	0.00	1,828,752.00	1,828,752.00	3.2%
Special Education Discretionary Grants		8182	0.00	230,252.00	230,252.00	0.00	166,818.00	166,818.00	-27.5%
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%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
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		654,544.00	654,544.00		523,921.00	523,921.00	-20.0%
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		275,057.00	275,057.00		129,127.00	129,127.00	-53.1%
Title III, Part A, Immigrant Student Program	4201	8290		17,204.00	17,204.00		9,353.00	9,353.00	-45.6%
Title III, Part A, English Learner Program	4203	8290		185,576.00	185,576.00		133,380.00	133,380.00	-28.1%
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		581,810.00	581,810.00		253,459.00	253,459.00	-56.4%
Career and Technical Education	3500-3599	8290		53,844.00	53,844.00		53,844.00	53,844.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,902,203.00	4,902,203.00	0.00	2,132,805.00	2,132,805.00	-56.5%
TOTAL, FEDERAL REVENUE			0.00	8,671,732.00	8,671,732.00	0.00	5,231,459.00	5,231,459.00	-39.7%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	746,748.00	746,748.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	320,134.00	0.00	320,134.00	339,615.00	0.00	339,615.00	6.1%
Lottery - Unrestricted and Instructional Materials		8560	1,264,021.00	380,089.00	1,644,110.00	1,169,680.00	468,702.00	1,658,382.00	0.9%
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									
After School Education and Safety (ASES)	6010	8590		290,447.00	290,447.00		290,447.00	290,447.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		82,754.00	82,754.00		88,413.00	88,413.00	6.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		564,370.00	564,370.00		300,000.00	300,000.00	-46.8%
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	380,134.00	19,674,151.00	20,054,285.00	374,000.00	9,262,525.00	9,636,525.00	-51.9%
TOTAL, OTHER STATE REVENUE			1,964,289.00	21,738,559.00	23,702,848.00	1,903,295.00	10,410,087.00	12,313,382.00	-48.1%
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	1,980,000.00	1,980,000.00	0.00	1,980,000.00	1,980,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
Interest		8660	439,500.00	4,100.00	443,600.00	487,500.00	3,900.00	471,400.00	6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	332,673.00	2,477,121.00	2,809,794.00	372,230.00	2,976,707.00	3,348,937.00	19.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,000.00	550,000.00	574,000.00	24,000.00	559,000.00	583,000.00	1.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	579,552.00	4,276,945.00	4,856,497.00	239,967.00	1,883,161.00	2,123,128.00	-56.3%
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		4,015,882.00	4,015,882.00		4,876,828.00	4,876,828.00	21.4%
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			1,500,725.00	13,304,048.00	14,804,773.00	1,228,697.00	12,279,596.00	13,508,293.00	-8.8%
TOTAL, REVENUES			85,703,637.00	45,361,766.00	131,065,403.00	90,487,850.00	29,499,907.00	119,987,557.00	-8.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,058,298.00	9,676,230.00	37,734,528.00	28,340,140.00	10,763,861.00	39,104,001.00	3.6%
Certificated Pupil Support Salaries		1200	1,561,381.00	1,853,573.00	3,414,954.00	1,610,200.00	2,145,438.00	3,755,638.00	10.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,179,620.00	1,411,613.00	5,591,233.00	4,218,751.00	1,869,200.00	6,087,951.00	8.9%
Other Certificated Salaries		1900	71,005.00	294,676.00	365,681.00	69,500.00	118,500.00	188,000.00	-48.6%
TOTAL, CERTIFICATED SALARIES			33,870,304.00	13,236,092.00	47,106,396.00	34,238,591.00	14,896,999.00	49,135,590.00	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	468,624.00	3,027,186.00	3,495,810.00	441,810.00	3,618,713.00	4,060,523.00	16.2%
Classified Support Salaries		2200	3,484,587.00	1,799,759.00	5,284,346.00	3,534,550.00	1,931,341.00	5,465,891.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	816,660.00	795,104.00	1,611,764.00	998,000.00	652,682.00	1,650,682.00	2.3%
Clerical, Technical and Office Salaries		2400	3,912,895.00	504,923.00	4,417,818.00	3,898,704.00	432,921.00	4,331,625.00	-2.0%
Other Classified Salaries		2900	1,708,672.00	2,271,076.00	3,979,748.00	1,582,896.00	2,319,939.00	3,902,835.00	-1.9%
TOTAL, CLASSIFIED SALARIES			10,393,438.00	8,398,048.00	18,791,486.00	10,455,960.00	8,955,596.00	19,411,556.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,358,412.00	7,969,226.00	14,327,638.00	6,460,111.00	8,305,791.00	14,765,902.00	3.1%
PERS		3201-3202	2,446,001.00	1,943,142.00	4,389,143.00	2,653,821.00	2,457,287.00	5,111,108.00	16.4%
OASDI/Medicare/Alternative		3301-3302	1,257,770.00	829,424.00	2,087,194.00	1,337,384.00	934,360.00	2,271,724.00	8.8%
Health and Welfare Benefits		3401-3402	6,332,145.00	3,000,363.00	9,332,508.00	6,698,287.00	3,711,518.00	10,409,805.00	11.5%
Unemployment Insurance		3501-3502	208,512.00	105,039.00	313,551.00	26,610.00	36,849.00	63,459.00	-79.8%
Workers' Compensation		3601-3602	842,019.00	414,260.00	1,256,279.00	742,385.00	418,725.00	1,161,110.00	-7.6%
OPEB, Allocated		3701-3702	18,000.00	0.00	18,000.00	32,000.00	0.00	32,000.00	77.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,543.00	20,468.00	49,011.00	27,678.00	17,393.00	45,271.00	-7.6%
TOTAL, EMPLOYEE BENEFITS			17,491,402.00	14,281,922.00	31,773,324.00	17,978,456.00	15,881,923.00	33,860,379.00	6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	71,108.00	1,586,900.00	1,658,008.00	119,573.00	460,662.00	580,235.00	-65.0%
Books and Other Reference Materials		4200	37,184.00	74,190.00	111,374.00	118,656.00	50,346.00	169,002.00	51.7%
Materials and Supplies		4300	2,170,041.00	10,310,844.00	12,480,885.00	1,629,489.00	8,291,327.00	9,920,816.00	-20.5%
Noncapitalized Equipment		4400	148,836.00	1,075,847.00	1,224,483.00	129,799.00	208,806.00	338,605.00	-72.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,427,169.00	13,047,881.00	15,474,750.00	1,997,517.00	9,011,141.00	11,008,658.00	-28.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	925,611.00	3,449,536.00	4,375,147.00	1,187,200.00	3,353,924.00	4,541,124.00	3.8%
Travel and Conferences		5200	93,113.00	519,908.00	613,021.00	92,198.00	963,801.00	1,055,999.00	72.3%
Dues and Memberships		5300	30,952.00	13,229.00	44,181.00	32,859.00	2,375.00	35,234.00	-20.3%
Insurance		5400 - 5450	1,142,578.00	0.00	1,142,578.00	1,600,730.00	0.00	1,600,730.00	40.1%

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)	
Operations and Housekeeping Services		5500	2,065,107.00	103,488.00	2,168,605.00	1,992,800.00	87,770.00	2,080,570.00	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,845.00	1,132,399.00	1,391,044.00	218,270.00	441,764.00	660,034.00	-52.6%
Transfers of Direct Costs		5710	286,094.00	(286,094.00)	0.00	323,851.00	(323,851.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(10,650.00)	(15,650.00)	(5,000.00)	(20,650.00)	(25,650.00)	83.9%
Professional/Consulting Services and Operating Expenditures		5800	1,422,733.00	4,167,604.00	5,590,337.00	1,186,766.00	3,676,771.00	4,863,537.00	-13.0%
Communications		5900	253,228.00	10,936.00	264,164.00	246,724.00	9,753.00	256,477.00	-2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,473,061.00	9,100,366.00	15,573,427.00	6,876,398.00	8,191,657.00	15,068,055.00	-3.2%
CAPITAL OUTLAY									
Land		6100	0.00	1,221,794.00	1,221,794.00	0.00	700,000.00	700,000.00	-42.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,229,421.00	1,229,421.00	0.00	32,461.00	32,461.00	-97.4%
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	10,000.00	492,626.00	502,626.00	0.00	13,000.00	13,000.00	-97.4%
Equipment Replacement		6500	88,454.00	1,960,361.00	2,048,835.00	0.00	89,125.00	89,125.00	-95.6%
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			98,454.00	4,904,222.00	5,002,676.00	0.00	834,586.00	834,586.00	-83.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,732.00	85,000.00	90,732.00	6,000.00	85,000.00	91,000.00	0.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.0%
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%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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)			5,732.00	85,000.00	90,732.00	6,000.00	85,000.00	91,000.00	0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(861,671.00)	861,671.00	0.00	(1,345,424.00)	1,345,424.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(204,334.00)	0.00	(204,334.00)	(196,693.00)	0.00	(196,693.00)	-3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,066,005.00)	861,671.00	(204,334.00)	(1,542,117.00)	1,345,424.00	(196,693.00)	-3.7%
TOTAL, EXPENDITURES			69,693,555.00	63,914,902.00	133,608,457.00	70,010,805.00	59,202,326.00	129,213,131.00	-3.3%
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	45,176.00	21,291.00	66,467.00	34,500.00	0.00	34,500.00	-48.1%
(a) TOTAL, INTERFUND TRANSFERS IN			45,176.00	21,291.00	66,467.00	34,500.00	0.00	34,500.00	-48.1%
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%

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 Authorized Interfund Transfers Out		7619	22,365.00	0.00	22,365.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,365.00	0.00	22,365.00	0.00	0.00	0.00	-100.0%
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									
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	(17,689,898.00)	17,689,898.00	0.00	(19,024,329.00)	19,024,329.00	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			(17,689,898.00)	17,689,898.00	0.00	(19,024,329.00)	19,024,329.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(17,667,087.00)	17,711,189.00	44,102.00	(18,989,829.00)	19,024,329.00	34,500.00	-21.8%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	82,238,623.00	1,647,427.00	83,886,050.00	87,355,658.00	1,578,765.00	88,934,423.00	6.0%
2) Federal Revenue		8100-8299	0.00	8,671,732.00	8,671,732.00	0.00	5,231,459.00	5,231,459.00	-39.7%
3) Other State Revenue		8300-8599	1,964,289.00	21,738,559.00	23,702,848.00	1,903,295.00	10,410,087.00	12,313,382.00	-48.1%
4) Other Local Revenue		8600-8799	1,500,725.00	13,304,048.00	14,804,773.00	1,228,697.00	12,279,596.00	13,508,293.00	-8.8%
5) TOTAL, REVENUES			85,703,637.00	45,361,766.00	131,065,403.00	90,487,650.00	29,499,907.00	119,987,557.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		39,912,476.00	37,843,969.00	77,556,445.00	40,222,801.00	37,793,726.00	78,016,527.00	0.6%
2) Instruction - Related Services	2000-2999		8,283,904.00	6,635,064.00	14,918,968.00	7,936,486.00	6,860,804.00	14,797,290.00	-0.8%
3) Pupil Services	3000-3999		7,496,522.00	7,439,820.00	14,936,342.00	7,681,963.00	7,311,031.00	14,992,994.00	0.4%
4) Ancillary Services	4000-4999		473,392.00	509,987.00	983,379.00	589,683.00	23,800.00	613,483.00	-37.6%
5) Community Services	5000-5999		31,010.00	644,156.00	675,166.00	31,056.00	448,027.00	479,083.00	-29.0%
6) Enterprise	6000-6999		0.00	293,610.00	293,610.00	0.00	184,206.00	184,206.00	-37.3%
7) General Administration	7000-7999		5,314,486.00	1,091,461.00	6,405,947.00	5,495,411.00	1,442,923.00	6,938,334.00	8.3%
8) Plant Services	8000-8999		8,176,031.00	9,571,835.00	17,747,866.00	8,047,405.00	5,052,809.00	13,100,214.00	-26.2%
9) Other Outgo	9000-9999	Except 7600-7699	5,732.00	85,000.00	90,732.00	6,000.00	85,000.00	91,000.00	0.3%
10) TOTAL, EXPENDITURES			69,693,555.00	63,914,902.00	133,608,457.00	70,010,805.00	59,202,326.00	129,213,131.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,010,082.00	(18,553,136.00)	(2,543,054.00)	20,476,845.00	(29,702,419.00)	(9,225,574.00)	262.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,176.00	21,291.00	66,467.00	34,500.00	0.00	34,500.00	-48.1%
b) Transfers Out		7600-7629	22,365.00	0.00	22,365.00	0.00	0.00	0.00	-100.0%
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	(17,689,898.00)	17,689,898.00	0.00	(19,024,329.00)	19,024,329.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,667,087.00)	17,711,189.00	44,102.00	(18,869,829.00)	19,024,329.00	34,500.00	-21.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,657,005.00)	(841,947.00)	(2,498,952.00)	1,487,016.00	(10,678,090.00)	(9,191,074.00)	267.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.8%
2) Ending Balance, June 30 (E + F1e)			10,740,320.00	12,761,011.00	23,501,331.00	12,227,336.00	2,082,921.00	14,310,257.00	-39.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,200.00	0.00	30,200.00	30,200.00	0.00	30,200.00	0.0%
Stores		9712	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	12,719,624.65	12,719,624.65	0.00	2,082,921.00	2,082,921.00	-83.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,992,638.00	0.00	3,992,638.00	5,388,586.00	0.00	5,388,586.00	35.0%
Board Designated: 2% REU	0000	9780	2,616,825.00	0.00	2,616,825.00	0.00	0.00	0.00	0.0%
South County Consortium (SOCC)	0000	9780	1,342,305.00	0.00	1,342,305.00	0.00	0.00	0.00	0.0%
	1100	9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account (EPA)	1400	9780	33,508.00	0.00	33,508.00	0.00	0.00	0.00	0.0%
Board Designated: 2% REU	0000	9780	0.00	0.00	0.00	2,584,263.00	0.00	2,584,263.00	0.0%
South County Consortium (SOCC)	0000	9780	0.00	0.00	0.00	1,439,844.00	0.00	1,439,844.00	0.0%
Lottery	1100	9780	0.00	0.00	0.00	740,204.00	0.00	740,204.00	0.0%
Education Protection Account (EPA)	1400	9780	0.00	0.00	0.00	624,275.00	0.00	624,275.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,008,925.00	0.00	4,008,925.00	3,876,394.00	0.00	3,876,394.00	-3.3%
Unassigned/Unappropriated Amount		9790	2,708,557.00	0.00	2,708,557.00	2,932,156.00	0.00	2,932,156.00	8.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	150,000.00	0.00
6266	Educator Effectiveness, FY 2021-22	1,079,000.00	0.00
6546	Mental Health-Related Services	110,000.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,208,095.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	746,748.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	923,800.00	0.00
7428	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	224,380.00	0.00
7435	Learning Recovery Emergency Block Grant	6,509,127.00	2,082,921.00
7810	Other Restricted State	199,881.00	0.00
9010	Other Restricted Local	568,613.65	0.00
Total, Restricted Balance		12,719,624.65	2,082,921.00

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	280,060.00	280,060.00	0.0%
3) Other State Revenue		8300-8599	2,027,366.00	1,978,644.00	-2.4%
4) Other Local Revenue		8600-8799	228,487.00	198,625.00	-13.1%
5) TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,045,148.00	944,080.00	-9.7%
2) Classified Salaries		2000-2999	657,051.00	579,004.00	-11.9%
3) Employee Benefits		3000-3999	678,333.00	723,057.00	6.6%
4) Books and Supplies		4000-4999	438,896.00	48,395.00	-89.0%
5) Services and Other Operating Expenditures		5000-5999	437,342.00	372,877.00	-14.7%
6) Capital Outlay		6000-6999	53,083.00	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	94,191.00	84,644.00	-9.9%
9) TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(868,131.00)	(294,928.00)	-66.0%
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)			(868,131.00)	(294,928.00)	-66.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,880,521.00	2,012,390.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,880,521.00	2,012,390.00	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,521.00	2,012,390.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			2,012,390.00	1,717,462.00	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	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	141,843.00	141,843.00	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	1,869,747.00	1,574,819.00	-15.8%
Adult Education Fund	0000	9780	1,869,747.00		
Adult Education Fund	0000	9780		1,574,819.00	
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	2,223,448.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	127.00		
c) In Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	31,245.00		
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			2,255,820.71		
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	6.47		
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			6.47		
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)			2,255,814.24		
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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	280,060.00	280,060.00	0.0%
TOTAL, FEDERAL REVENUE			280,060.00	280,060.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	293,000.00	293,000.00	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	1,515,885.00	1,533,588.00	1.2%
All Other State Revenue	All Other	8590	218,481.00	152,056.00	-30.4%
TOTAL, OTHER STATE REVENUE			2,027,366.00	1,978,644.00	-2.4%
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	34,000.00	40,000.00	17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	101,085.00	71,085.00	-29.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	93,402.00	87,540.00	-6.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228,487.00	198,625.00	-13.1%
TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	660,280.00	550,079.00	-16.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	382,769.00	394,001.00	2.9%
Other Certificated Salaries		1900	2,099.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,045,148.00	944,080.00	-9.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,399.00	0.00	-100.0%
Classified Support Salaries		2200	72,959.00	71,500.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	146,031.00	135,700.00	-7.1%
Other Classified Salaries		2900	422,662.00	371,804.00	-12.0%
TOTAL, CLASSIFIED SALARIES			657,051.00	579,004.00	-11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	255,593.00	285,541.00	11.7%
PERS		3201-3202	144,051.00	169,365.00	17.6%
OASDI/Medicare/Alternative		3301-3302	68,081.00	63,200.00	-7.2%
Health and Welfare Benefits		3401-3402	167,587.00	171,892.00	2.6%
Unemployment Insurance		3501-3502	8,325.00	3,039.00	-63.5%
Workers' Compensation		3601-3602	31,936.00	27,260.00	-14.6%
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	2,760.00	2,760.00	0.0%
TOTAL, EMPLOYEE BENEFITS			678,333.00	723,057.00	6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	16,796.00	2,000.00	-88.1%
Books and Other Reference Materials		4200	3,100.00	100.00	-96.8%
Materials and Supplies		4300	356,094.00	41,415.00	-88.4%
Noncapitalized Equipment		4400	62,906.00	4,880.00	-92.2%
TOTAL, BOOKS AND SUPPLIES			438,896.00	48,395.00	-89.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,342.00	6,730.00	-68.5%
Dues and Memberships		5300	2,719.00	2,719.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,050.00	1,850.00	-9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,137.00	15,445.00	-76.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,900.00	1,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	333,994.00	334,033.00	0.0%
Communications		5900	10,200.00	10,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,342.00	372,877.00	-14.7%
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	53,083.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,083.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	94,191.00	84,844.00	-9.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,191.00	84,844.00	-9.9%
TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1%
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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	280,060.00	280,060.00	0.0%
3) Other State Revenue		8300-8599	2,027,366.00	1,978,644.00	-2.4%
4) Other Local Revenue		8600-8799	228,487.00	198,625.00	-13.1%
5) TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,891,688.00	1,398,055.00	-26.1%
2) Instruction - Related Services	2000-2999		930,571.00	913,004.00	-1.9%
3) Pupil Services	3000-3999		264,764.00	228,697.00	-13.6%
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		94,191.00	84,844.00	-9.9%
8) Plant Services	8000-8999		222,830.00	127,657.00	-42.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(868,131.00)	(294,928.00)	-66.0%
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)			(868,131.00)	(294,928.00)	-66.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,880,521.00	2,012,390.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,880,521.00	2,012,390.00	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,521.00	2,012,390.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			2,012,390.00	1,717,462.00	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	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	141,643.00	141,643.00	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	1,869,747.00	1,574,819.00	-15.8%
Adult Education Fund	0000	9780	1,869,747.00		
Adult Education Fund	0000	9780		1,574,819.00	
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
6391	Adult Education Program	10,202.00	10,202.00
9010	Other Restricted Local	131,441.00	131,441.00
Total, Restricted Balance		141,643.00	141,643.00

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	1,823,962.00	1,700,000.00	-6.8%
3) Other State Revenue		8300-8599	1,725,000.00	1,900,000.00	10.1%
4) Other Local Revenue		8600-8799	463,000.00	520,000.00	12.3%
5) TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,144,075.00	1,279,500.00	11.8%
3) Employee Benefits		3000-3999	571,002.00	654,743.00	14.7%
4) Books and Supplies		4000-4999	1,544,694.00	1,262,000.00	-18.3%
5) Services and Other Operating Expenditures		5000-5999	1,249,983.00	1,264,221.00	1.1%
6) Capital Outlay		6000-6999	89,484.00	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	110,143.00	111,849.00	1.5%
9) TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(697,419.00)	(452,313.00)	-35.1%
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)			(697,419.00)	(452,313.00)	-35.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,839.00	561,420.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,839.00	561,420.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,839.00	561,420.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			561,420.00	109,107.00	-80.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,253.01	109,107.00	-79.5%
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	470,254.29		
		9111	0.00		
b) in Banks		9120	97,249.75		
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	29,166.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			596,671.03		
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	70,091.84		
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			70,091.84		
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)			526,579.19		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,823,962.00	1,700,000.00	-6.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,823,962.00	1,700,000.00	-6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,725,000.00	1,900,000.00	10.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,725,000.00	1,900,000.00	10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	350,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	15,000.00	114.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	103,000.00	150,000.00	45.6%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	5,000.00	66.7%
TOTAL, OTHER LOCAL REVENUE			463,000.00	520,000.00	12.3%
TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.7%
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	935,211.00	1,029,000.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	182,451.00	195,500.00	7.2%
Clerical, Technical and Office Salaries		2400	0.00	55,000.00	New
Other Classified Salaries		2900	26,413.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,144,075.00	1,279,500.00	11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	233,929.00	275,945.00	18.0%
OASDI/Medicare/Alternative		3301-3302	78,971.00	97,885.00	24.0%
Health and Welfare Benefits		3401-3402	231,987.00	252,164.00	8.7%
Unemployment Insurance		3501-3502	5,161.00	2,559.00	-50.4%
Workers' Compensation		3601-3602	20,354.00	25,590.00	25.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	600.00	600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			571,002.00	654,743.00	14.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	137,512.00	132,000.00	-4.0%
Noncapitalized Equipment		4400	84,816.00	30,000.00	-64.6%
Food		4700	1,322,366.00	1,100,000.00	-16.8%
TOTAL, BOOKS AND SUPPLIES			1,544,694.00	1,262,000.00	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,150,000.00	1,150,000.00	0.0%
Travel and Conferences		5200	3,100.00	3,100.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,062.00	15,000.00	24.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,000.00	14,500.00	11.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,750.00	23,750.00	72.7%
Professional/Consulting Services and Operating Expenditures		5800	55,271.00	55,271.00	0.0%
Communications		5900	2,300.00	2,100.00	-8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,249,983.00	1,264,221.00	1.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	69,555.00	0.00	-100.0%
Equipment Replacement		6500	19,929.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			89,484.00	0.00	-100.0%
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	110,143.00	111,849.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,143.00	111,849.00	1.5%
TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.9%
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	1,823,962.00	1,700,000.00	-6.8%
3) Other State Revenue		8300-8599	1,725,000.00	1,900,000.00	10.1%
4) Other Local Revenue		8600-8799	463,000.00	520,000.00	12.3%
5) TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.7%
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		4,584,976.00	4,443,464.00	-3.1%
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		110,143.00	111,849.00	1.5%
8) Plant Services	8000-8999		14,262.00	17,000.00	19.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(697,419.00)	(452,313.00)	-35.1%
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)			(697,419.00)	(452,313.00)	-35.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,839.00	561,420.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,839.00	561,420.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,839.00	561,420.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			561,420.00	109,107.00	-80.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,253.01	109,107.00	-79.5%
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)	532,253.01	109,107.00
Total, Restricted Balance		532,253.01	109,107.00

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	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	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	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	50.00	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)			50.00	50.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,605.00	4,655.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,605.00	4,655.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,605.00	4,655.00	1.1%
2) Ending Balance, June 30 (E + F1e)			4,655.00	4,705.00	1.1%
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	4,655.00	4,705.00	1.1%
Deferred Maintenance Fund	0000	9780	4,655.00		
Deferred Maintenance Fund	0000	9780		4,705.00	
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	4,654.75		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			4,654.75		
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)					
			4,654.75		
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	50.00	50.00	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			50.00	50.00	0.0%
TOTAL, REVENUES			50.00	50.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
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			0.00	0.00	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					
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)			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	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	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		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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50.00	50.00	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)			50.00	50.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,605.00	4,655.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,605.00	4,655.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,605.00	4,655.00	1.1%
2) Ending Balance, June 30 (E + F1e)			4,655.00	4,705.00	1.1%
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					
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	4,655.00	4,705.00	1.1%
Deferred Maintenance Fund	0000	9780	4,655.00		
Deferred Maintenance Fund	0000	9780		4,705.00	
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	1,053,206.00	550,000.00	-47.8%
5) TOTAL, REVENUES			1,053,206.00	550,000.00	-47.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	199,094.00	179,157.00	-10.0%
3) Employee Benefits		3000-3999	75,043.00	67,888.00	-9.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,601.00	52,851.00	-1.4%
6) Capital Outlay		6000-6999	11,807,911.00	9,762,100.00	-17.3%
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			12,135,649.00	10,062,096.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,082,443.00)	(9,512,096.00)	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,046.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,741,356.00	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			29,742,402.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,659,959.00	(9,512,096.00)	-151.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,363,243.00	27,023,202.00	223.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,363,243.00	27,023,202.00	223.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,363,243.00	27,023,202.00	223.1%
2) Ending Balance, June 30 (E + F1e)			27,023,202.00	17,511,106.00	-35.2%
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	27,023,202.00	17,511,106.00	-35.2%
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	33,919,557.47		
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			33,919,557.47		
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	216.78		
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			216.78		
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)			33,919,340.69		
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	530,000.00	550,000.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	523,206.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,053,206.00	550,000.00	-47.8%
TOTAL, REVENUES			1,053,206.00	550,000.00	-47.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	199,094.00	179,157.00	-10.0%
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			199,094.00	179,157.00	-10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,180.00	35,122.00	-12.6%
OASDI/Medicare/Alternative		3301-3302	14,891.00	13,366.00	-10.2%
Health and Welfare Benefits		3401-3402	14,637.00	14,637.00	0.0%
Unemployment Insurance		3501-3502	983.00	887.00	-9.8%
Workers' Compensation		3601-3602	3,750.00	3,374.00	-10.0%
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	602.00	602.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,043.00	67,988.00	-9.4%
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	41,300.00	41,300.00	0.0%
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	12,301.00	11,551.00	-6.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,601.00	52,851.00	-1.4%
CAPITAL OUTLAY					
Land		6100	58,863.00	54,800.00	-6.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,749,248.00	9,707,500.00	-17.4%
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			11,807,911.00	9,762,100.00	-17.3%
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			12,135,649.00	10,062,096.00	-17.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,046.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,046.00	0.00	-100.0%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	29,741,356.00	0.00	-100.0%
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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			29,741,356.00	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)			29,742,402.00	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,053,206.00	550,000.00	-47.8%
5) TOTAL, REVENUES			1,053,206.00	550,000.00	-47.8%
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		12,135,649.00	10,062,096.00	-17.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,135,649.00	10,062,096.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(11,082,443.00)	(9,512,096.00)	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,046.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,741,356.00	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			29,742,402.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			18,659,959.00	(9,512,096.00)	-151.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,363,243.00	27,023,202.00	223.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,363,243.00	27,023,202.00	223.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,363,243.00	27,023,202.00	223.1%
2) Ending Balance, June 30 (E + F1e)			27,023,202.00	17,511,106.00	-35.2%
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	27,023,202.00	17,511,106.00	-35.2%
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	27,023,202.00	17,511,106.00
Total, Restricted Balance		27,023,202.00	17,511,106.00

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	617,595.00	1,220,000.00	97.5%
5) TOTAL, REVENUES			617,595.00	1,220,000.00	97.5%
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	123,276.00	96,468.00	-21.7%
6) Capital Outlay		6000-6999	349,197.00	670,608.00	92.0%
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			472,473.00	767,074.00	62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,122.00	452,926.00	212.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,148.00	34,500.00	-23.6%
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			(45,148.00)	(34,500.00)	-23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,974.00	418,426.00	318.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,603,484.00	4,703,458.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,603,484.00	4,703,458.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,603,484.00	4,703,458.00	2.2%
2) Ending Balance, June 30 (E + F1e)			4,703,458.00	5,121,884.00	8.9%
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	3,269,032.00	3,835,258.00	17.3%
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	1,434,426.00	1,286,626.00	-10.3%
Capital Facilities Fund	0000	9780	1,434,426.00		
Capital Facilities Fund	0000	9780		1,286,626.00	
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	5,078,927.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,186.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			5,083,113.72		
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)			5,083,113.72		
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	59,000.00	70,000.00	18.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	558,595.00	1,150,000.00	105.9%
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			617,595.00	1,220,000.00	97.5%
TOTAL, REVENUES			617,595.00	1,220,000.00	97.5%
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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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					
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	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,276.00	96,468.00	-21.7%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,276.00	96,468.00	-21.7%
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	349,197.00	670,606.00	92.0%
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			349,197.00	670,606.00	92.0%
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			472,473.00	767,074.00	62.4%
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	45,148.00	34,500.00	-23.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,148.00	34,500.00	-23.6%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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	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)			(45,148.00)	(34,500.00)	-23.6%

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	617,595.00	1,220,000.00	97.5%
5) TOTAL, REVENUES			617,595.00	1,220,000.00	97.5%
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		472,473.00	767,074.00	62.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			472,473.00	767,074.00	62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			145,122.00	452,926.00	212.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,148.00	34,500.00	-23.8%
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			(45,148.00)	(34,500.00)	-23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			99,974.00	418,426.00	318.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,603,484.00	4,703,458.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,603,484.00	4,703,458.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,603,484.00	4,703,458.00	2.2%
2) Ending Balance, June 30 (E + F1e)			4,703,458.00	5,121,884.00	8.9%
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	3,269,032.00	3,835,258.00	17.3%
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	1,434,426.00	1,286,626.00	-10.3%
Capital Facilities Fund	0000	9780	1,434,426.00		
Capital Facilities Fund	0000	9780		1,286,626.00	
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	3,269,032.00	3,835,258.00
Total, Restricted Balance			3,269,032.00	3,835,258.00

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	1,119,200.00	1,058,000.00	-5.5%
5) TOTAL, REVENUES			1,119,200.00	1,058,000.00	-5.5%
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	25,700.00	New
6) Capital Outlay		6000-6999	1,405,426.00	598,000.00	-57.5%
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			1,405,426.00	623,700.00	-55.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(286,226.00)	434,300.00	-251.7%
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	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)			(286,226.00)	434,300.00	-251.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,882,525.00	1,596,299.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,525.00	1,596,299.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,525.00	1,596,299.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			1,596,299.00	2,030,599.00	27.2%
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	1,508,970.00	1,910,970.00	26.6%
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	87,329.00	119,629.00	37.0%
Special Reserve Fund for Capital Outlay Projects	0000	9780	87,329.00		
Special Reserve Fund for Capital Outlay Projects	0000	9780		119,629.00	
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	516,763.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	884.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	825.64		
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			518,473.18		
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	.22		
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			.22		
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)			518,472.96		
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	1,000,000.00	1,000,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	43,000.00	45,000.00	4.7%
Interest		8660	76,200.00	13,000.00	-82.9%
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			1,119,200.00	1,058,000.00	-5.5%
TOTAL, REVENUES			1,119,200.00	1,058,000.00	-5.5%
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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	25,700.00	New
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,700.00	New
CAPITAL OUTLAY					
Land		6100	62,335.00	243,000.00	289.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,343,091.00	275,000.00	-79.5%
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	80,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,405,426.00	598,000.00	-57.5%
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			1,405,426.00	623,700.00	-55.6%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,119,200.00	1,058,000.00	-5.5%
5) TOTAL, REVENUES			1,119,200.00	1,058,000.00	-5.5%
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		1,405,426.00	623,700.00	-55.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,405,426.00	623,700.00	-55.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(286,226.00)	434,300.00	-251.7%
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	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)			(286,226.00)	434,300.00	-251.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,882,525.00	1,596,299.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,525.00	1,596,299.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,525.00	1,596,299.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			1,596,299.00	2,030,599.00	27.2%
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	1,508,970.00	1,910,970.00	26.6%
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	87,329.00	119,629.00	37.0%
Special Reserve Fund for Capital Outlay Projects	0000	9780	87,329.00		
Special Reserve Fund for Capital Outlay Projects	0000	9780		119,629.00	
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	9010	Other Restricted Local	1,508,970.00	1,910,970.00
			1,508,970.00	1,910,970.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,075,298.96	6,075,298.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,075,298.96	6,075,298.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,075,298.96	6,075,298.96	0.0%
2) Ending Balance, June 30 (E + F1e)			6,075,298.96	6,075,298.96	0.0%
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					
c) Committed					
Stabilization Arrangements					
Other Commitments					
d) Assigned					
Other Assignments					
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	0.0%
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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 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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	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			0.00	0.00	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	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%
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					
All Other Financing Uses		7651	0.00	0.00	0.0%
(d) TOTAL, USES		7699	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		8990	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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		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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,075,298.96	6,075,298.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,075,298.96	6,075,298.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,075,298.96	6,075,298.96	0.0%
2) Ending Balance, June 30 (E + F1e)					
			6,075,298.96	6,075,298.96	0.0%
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	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)					
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	0.0%
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	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
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	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	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 NET POSITION (C + D4)			100.00	100.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,778.00	10,878.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,778.00	10,878.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,778.00	10,878.00	0.9%
2) Ending Net Position, June 30 (E + F1e)			10,878.00	10,978.00	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	10,978.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,878.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	9,457.18		
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	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
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			10,878.33		
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)			10,878.33		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	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%

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			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					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	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 EXPENSES			0.00	0.00	0.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	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					
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%

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	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
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		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100.00	100.00	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 NET POSITION (C + D4)			100.00	100.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,778.00	10,878.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,778.00	10,878.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,778.00	10,878.00	0.9%
2) Ending Net Position, June 30 (E + F1e)			10,878.00	10,978.00	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	10,878.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,878.00	0.00	-100.0%

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	105,200.00	105,000.00	-0.2%
5) TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
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	65,000.00	65,000.00	0.0%
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			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,200.00	40,000.00	-0.5%
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 NET POSITION (C + D4)			40,200.00	40,000.00	-0.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	699,268.00	739,468.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,268.00	739,468.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			699,268.00	739,468.00	5.7%
2) Ending Net Position, June 30 (E + F1e)			739,468.00	779,468.00	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	779,468.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,468.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	820,052.03		
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			820,052.03		
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)			820,052.03		
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	5,200.00	5,000.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	100,000.00	100,000.00	0.0%
All Other Fees and Contracts		8689	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			105,200.00	105,000.00	-0.2%
TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
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	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	65,000.00	65,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	0.0%
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			65,000.00	65,000.00	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					
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)			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	105,200.00	105,000.00	-0.2%
5) TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
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		65,000.00	65,000.00	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, EXPENSES			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,200.00	40,000.00	-0.5%
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 NET POSITION (C + D4)			40,200.00	40,000.00	-0.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	699,268.00	739,468.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,268.00	739,468.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			699,268.00	739,468.00	5.7%
2) Ending Net Position, June 30 (E + F1e)			739,468.00	779,468.00	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	779,468.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,468.00	0.00	-100.0%

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	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	0.00	-100.0%
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 NET POSITION (C + D4)			50.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,795.00	107,845.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,795.00	107,845.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,795.00	107,845.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,845.00	107,845.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	107,845.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	107,845.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,568.40		
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	97,262.26		
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		9360	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			107,832.26		
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)			107,832.26		
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	50.00	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%
TOTAL, OTHER LOCAL REVENUE			50.00	0.00	-100.0%
TOTAL, REVENUES			50.00	0.00	-100.0%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	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 EXPENSES			0.00	0.00	0.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	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%
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%
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			0.00	0.00	0.0%
(a + 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	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
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		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50.00	0.00	-100.0%
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 NET POSITION (C + D4)			50.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,795.00	107,845.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,795.00	107,845.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,795.00	107,845.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,845.00	107,845.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	107,845.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	107,845.00	0.00	-100.0%

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	280,060.00	280,060.00	0.0%
3) Other State Revenue		8300-8599	2,027,366.00	1,978,644.00	-2.4%
4) Other Local Revenue		8600-8799	228,487.00	198,625.00	-13.1%
5) TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,045,148.00	944,080.00	-9.7%
2) Classified Salaries		2000-2999	657,051.00	579,004.00	-11.9%
3) Employee Benefits		3000-3999	678,333.00	723,057.00	6.6%
4) Books and Supplies		4000-4999	438,896.00	48,395.00	-89.0%
5) Services and Other Operating Expenditures		5000-5999	437,342.00	372,877.00	-14.7%
6) Capital Outlay		6000-6999	53,083.00	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	94,191.00	84,644.00	-9.9%
9) TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(868,131.00)	(294,928.00)	-66.0%
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)			(868,131.00)	(294,928.00)	-66.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,880,521.00	2,012,390.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,880,521.00	2,012,390.00	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,521.00	2,012,390.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			2,012,390.00	1,717,462.00	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	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	141,843.00	141,843.00	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	1,869,747.00	1,574,819.00	-15.8%
Adult Education Fund	0000	9780	1,869,747.00		
Adult Education Fund	0000	9780		1,574,819.00	
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	2,223,448.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	127.00		
c) In Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	31,245.00		
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			2,255,820.71		
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	6.47		
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			6.47		
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)			2,255,814.24		
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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	280,060.00	280,060.00	0.0%
TOTAL, FEDERAL REVENUE			280,060.00	280,060.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	293,000.00	293,000.00	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	1,515,885.00	1,533,588.00	1.2%
All Other State Revenue	All Other	8590	218,481.00	152,056.00	-30.4%
TOTAL, OTHER STATE REVENUE			2,027,366.00	1,978,644.00	-2.4%
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	34,000.00	40,000.00	17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	101,085.00	71,085.00	-29.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	93,402.00	87,540.00	-6.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228,487.00	198,625.00	-13.1%
TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	660,280.00	550,079.00	-16.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	382,769.00	394,001.00	2.9%
Other Certificated Salaries		1900	2,099.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,045,148.00	944,080.00	-9.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,399.00	0.00	-100.0%
Classified Support Salaries		2200	72,959.00	71,500.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	146,031.00	135,700.00	-7.1%
Other Classified Salaries		2900	422,662.00	371,804.00	-12.0%
TOTAL, CLASSIFIED SALARIES			657,051.00	579,004.00	-11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	255,593.00	285,541.00	11.7%
PERS		3201-3202	144,051.00	169,365.00	17.6%
OASDI/Medicare/Alternative		3301-3302	68,081.00	63,200.00	-7.2%
Health and Welfare Benefits		3401-3402	167,587.00	171,892.00	2.6%
Unemployment Insurance		3501-3502	8,325.00	3,039.00	-63.5%
Workers' Compensation		3601-3602	31,936.00	27,260.00	-14.6%
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	2,760.00	2,760.00	0.0%
TOTAL, EMPLOYEE BENEFITS			678,333.00	723,057.00	6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	16,796.00	2,000.00	-88.1%
Books and Other Reference Materials		4200	3,100.00	100.00	-96.8%
Materials and Supplies		4300	356,094.00	41,415.00	-88.4%
Noncapitalized Equipment		4400	62,906.00	4,880.00	-92.2%
TOTAL, BOOKS AND SUPPLIES			438,896.00	48,395.00	-89.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,342.00	6,730.00	-68.5%
Dues and Memberships		5300	2,719.00	2,719.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,050.00	1,850.00	-9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,137.00	15,445.00	-76.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,900.00	1,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	333,994.00	334,033.00	0.0%
Communications		5900	10,200.00	10,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,342.00	372,877.00	-14.7%
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	53,083.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,083.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	94,191.00	84,844.00	-9.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,191.00	84,844.00	-9.9%
TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1%
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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	280,060.00	280,060.00	0.0%
3) Other State Revenue		8300-8599	2,027,366.00	1,978,644.00	-2.4%
4) Other Local Revenue		8600-8799	228,487.00	198,625.00	-13.1%
5) TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,891,688.00	1,398,055.00	-26.1%
2) Instruction - Related Services	2000-2999		930,571.00	913,004.00	-1.9%
3) Pupil Services	3000-3999		264,764.00	228,697.00	-13.6%
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		94,191.00	84,844.00	-9.9%
8) Plant Services	8000-8999		222,830.00	127,657.00	-42.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(868,131.00)	(294,928.00)	-66.0%
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)			(868,131.00)	(294,928.00)	-66.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,880,521.00	2,012,390.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,880,521.00	2,012,390.00	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,521.00	2,012,390.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			2,012,390.00	1,717,462.00	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	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	141,643.00	141,643.00	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	1,869,747.00	1,574,819.00	-15.8%
Adult Education Fund	0000	9780	1,869,747.00		
Adult Education Fund	0000	9780		1,574,819.00	
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
6391	Adult Education Program	10,202.00	10,202.00
9010	Other Restricted Local	131,441.00	131,441.00
Total, Restricted Balance		141,643.00	141,643.00

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	1,823,962.00	1,700,000.00	-6.8%
3) Other State Revenue		8300-8599	1,725,000.00	1,900,000.00	10.1%
4) Other Local Revenue		8600-8799	463,000.00	520,000.00	12.3%
5) TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,144,075.00	1,279,500.00	11.8%
3) Employee Benefits		3000-3999	571,002.00	654,743.00	14.7%
4) Books and Supplies		4000-4999	1,544,694.00	1,262,000.00	-18.3%
5) Services and Other Operating Expenditures		5000-5999	1,249,983.00	1,264,221.00	1.1%
6) Capital Outlay		6000-6999	89,484.00	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	110,143.00	111,849.00	1.5%
9) TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(697,419.00)	(452,313.00)	-35.1%
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)			(697,419.00)	(452,313.00)	-35.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,839.00	561,420.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,839.00	561,420.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,839.00	561,420.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			561,420.00	109,107.00	-80.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,253.01	109,107.00	-79.5%
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	470,254.29		
		9111	0.00		
b) in Banks		9120	97,249.75		
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	29,166.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			596,871.03		
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	70,091.84		
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			70,091.84		
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)			526,579.19		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,823,962.00	1,700,000.00	-6.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,823,962.00	1,700,000.00	-6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,725,000.00	1,900,000.00	10.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,725,000.00	1,900,000.00	10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	350,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	15,000.00	114.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	103,000.00	150,000.00	45.6%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	5,000.00	66.7%
TOTAL, OTHER LOCAL REVENUE			463,000.00	520,000.00	12.3%
TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.7%
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	935,211.00	1,029,000.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	182,451.00	195,500.00	7.2%
Clerical, Technical and Office Salaries		2400	0.00	55,000.00	New
Other Classified Salaries		2900	26,413.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,144,075.00	1,279,500.00	11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	233,929.00	275,945.00	18.0%
OASDI/Medicare/Alternative		3301-3302	78,971.00	97,885.00	24.0%
Health and Welfare Benefits		3401-3402	231,987.00	252,164.00	8.7%
Unemployment Insurance		3501-3502	5,161.00	2,559.00	-50.4%
Workers' Compensation		3601-3602	20,354.00	25,590.00	25.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	600.00	600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			571,002.00	654,743.00	14.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	137,512.00	132,000.00	-4.0%
Noncapitalized Equipment		4400	84,816.00	30,000.00	-64.6%
Food		4700	1,322,366.00	1,100,000.00	-16.8%
TOTAL, BOOKS AND SUPPLIES			1,544,694.00	1,262,000.00	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,150,000.00	1,150,000.00	0.0%
Travel and Conferences		5200	3,100.00	3,100.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,062.00	15,000.00	24.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,000.00	14,500.00	11.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,750.00	23,750.00	72.7%
Professional/Consulting Services and Operating Expenditures		5800	55,271.00	55,271.00	0.0%
Communications		5900	2,300.00	2,100.00	-8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,249,983.00	1,264,221.00	1.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	69,555.00	0.00	-100.0%
Equipment Replacement		6500	19,929.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			89,484.00	0.00	-100.0%
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	110,143.00	111,849.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,143.00	111,849.00	1.5%
TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.9%
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	1,823,962.00	1,700,000.00	-6.8%
3) Other State Revenue		8300-8599	1,725,000.00	1,900,000.00	10.1%
4) Other Local Revenue		8600-8799	463,000.00	520,000.00	12.3%
5) TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.7%
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		4,584,976.00	4,443,464.00	-3.1%
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		110,143.00	111,849.00	1.5%
8) Plant Services	8000-8999		14,262.00	17,000.00	19.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(697,419.00)	(452,313.00)	-35.1%
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)			(697,419.00)	(452,313.00)	-35.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,839.00	561,420.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,839.00	561,420.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,839.00	561,420.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			561,420.00	109,107.00	-80.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,253.01	109,107.00	-79.5%
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)	532,253.01	109,107.00
Total, Restricted Balance		532,253.01	109,107.00

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	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	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	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	50.00	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)			50.00	50.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,605.00	4,655.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,605.00	4,655.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,605.00	4,655.00	1.1%
2) Ending Balance, June 30 (E + F1e)			4,655.00	4,705.00	1.1%
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	4,655.00	4,705.00	1.1%
Deferred Maintenance Fund	0000	9780	4,655.00		
Deferred Maintenance Fund	0000	9780		4,705.00	
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	4,654.75		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			4,654.75		
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)					
			4,654.75		
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	50.00	50.00	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			50.00	50.00	0.0%
TOTAL, REVENUES			50.00	50.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
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			0.00	0.00	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					
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)			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	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	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		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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50.00	50.00	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)			50.00	50.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,605.00	4,655.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,605.00	4,655.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,605.00	4,655.00	1.1%
2) Ending Balance, June 30 (E + F1e)			4,655.00	4,705.00	1.1%
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	4,655.00	4,705.00	1.1%
Deferred Maintenance Fund	0000	9780	4,655.00		
Deferred Maintenance Fund	0000	9780		4,705.00	
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	1,053,206.00	550,000.00	-47.8%
5) TOTAL, REVENUES			1,053,206.00	550,000.00	-47.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	199,094.00	179,157.00	-10.0%
3) Employee Benefits		3000-3999	75,043.00	67,888.00	-9.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,601.00	52,851.00	-1.4%
6) Capital Outlay		6000-6999	11,807,911.00	9,762,100.00	-17.3%
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			12,135,649.00	10,062,096.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,082,443.00)	(9,512,096.00)	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,046.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,741,356.00	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			29,742,402.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,659,959.00	(9,512,096.00)	-151.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,363,243.00	27,023,202.00	223.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,363,243.00	27,023,202.00	223.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,363,243.00	27,023,202.00	223.1%
2) Ending Balance, June 30 (E + F1e)			27,023,202.00	17,511,106.00	-35.2%
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	27,023,202.00	17,511,106.00	-35.2%
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			33,919,557.47		
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			33,919,557.47		
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	216.78		
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			216.78		
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)			33,919,340.69		
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	530,000.00	550,000.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	523,206.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,053,206.00	550,000.00	-47.8%
TOTAL, REVENUES			1,053,206.00	550,000.00	-47.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	199,094.00	179,157.00	-10.0%
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			199,094.00	179,157.00	-10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,180.00	35,122.00	-12.6%
OASDI/Medicare/Alternative		3301-3302	14,891.00	13,366.00	-10.2%
Health and Welfare Benefits		3401-3402	14,637.00	14,637.00	0.0%
Unemployment Insurance		3501-3502	983.00	887.00	-9.8%
Workers' Compensation		3601-3602	3,750.00	3,374.00	-10.0%
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	602.00	602.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,043.00	67,988.00	-9.4%
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	41,300.00	41,300.00	0.0%
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	12,301.00	11,551.00	-6.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,601.00	52,851.00	-1.4%
CAPITAL OUTLAY					
Land		6100	58,863.00	54,800.00	-6.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,749,248.00	9,707,500.00	-17.4%
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			11,807,911.00	9,762,100.00	-17.3%
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			12,135,649.00	10,062,096.00	-17.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,046.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,046.00	0.00	-100.0%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	29,741,356.00	0.00	-100.0%
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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			29,741,356.00	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)			29,742,402.00	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,053,206.00	550,000.00	-47.8%
5) TOTAL, REVENUES			1,053,206.00	550,000.00	-47.8%
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		12,135,649.00	10,062,096.00	-17.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,135,649.00	10,062,096.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(11,082,443.00)	(9,512,096.00)	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,046.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,741,356.00	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			29,742,402.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			18,659,959.00	(9,512,096.00)	-151.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,363,243.00	27,023,202.00	223.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,363,243.00	27,023,202.00	223.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,363,243.00	27,023,202.00	223.1%
2) Ending Balance, June 30 (E + F1e)			27,023,202.00	17,511,106.00	-35.2%
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	27,023,202.00	17,511,106.00	-35.2%
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	27,023,202.00	17,511,106.00
Total, Restricted Balance		27,023,202.00	17,511,106.00

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	617,595.00	1,220,000.00	97.5%
5) TOTAL, REVENUES			617,595.00	1,220,000.00	97.5%
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	123,276.00	96,468.00	-21.7%
6) Capital Outlay		6000-6999	349,197.00	670,608.00	92.0%
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			472,473.00	767,074.00	62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,122.00	452,926.00	212.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,148.00	34,500.00	-23.6%
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			(45,148.00)	(34,500.00)	-23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,974.00	418,426.00	318.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,603,484.00	4,703,458.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,603,484.00	4,703,458.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,603,484.00	4,703,458.00	2.2%
2) Ending Balance, June 30 (E + F1e)			4,703,458.00	5,121,884.00	8.9%
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	3,269,032.00	3,835,258.00	17.3%
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	1,434,426.00	1,286,626.00	-10.3%
Capital Facilities Fund	0000	9780	1,434,426.00		
Capital Facilities Fund	0000	9780		1,286,626.00	
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	5,078,927.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,186.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			5,083,113.72		
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)			5,083,113.72		
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	59,000.00	70,000.00	18.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	558,595.00	1,150,000.00	105.9%
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			617,595.00	1,220,000.00	97.5%
TOTAL, REVENUES			617,595.00	1,220,000.00	97.5%
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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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					
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	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,276.00	96,468.00	-21.7%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,276.00	96,468.00	-21.7%
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	349,197.00	670,606.00	92.0%
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			349,197.00	670,606.00	92.0%
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			472,473.00	767,074.00	62.4%
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	45,148.00	34,500.00	-23.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,148.00	34,500.00	-23.6%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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	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)			(45,148.00)	(34,500.00)	-23.6%

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	617,595.00	1,220,000.00	97.5%
5) TOTAL, REVENUES			617,595.00	1,220,000.00	97.5%
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		472,473.00	767,074.00	62.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			472,473.00	767,074.00	62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			145,122.00	452,926.00	212.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,148.00	34,500.00	-23.8%
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			(45,148.00)	(34,500.00)	-23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			99,974.00	418,426.00	318.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,603,484.00	4,703,458.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,603,484.00	4,703,458.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,603,484.00	4,703,458.00	2.2%
2) Ending Balance, June 30 (E + F1e)			4,703,458.00	5,121,884.00	8.9%
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	3,269,032.00	3,835,258.00	17.3%
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	1,434,426.00	1,286,626.00	-10.3%
Capital Facilities Fund	0000	9780	1,434,426.00		
Capital Facilities Fund	0000	9780		1,286,626.00	
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	3,269,032.00	3,835,258.00
Total, Restricted Balance		<u>3,269,032.00</u>	<u>3,835,258.00</u>

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	1,119,200.00	1,058,000.00	-5.5%
5) TOTAL, REVENUES			1,119,200.00	1,058,000.00	-5.5%
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	25,700.00	New
6) Capital Outlay		6000-6999	1,405,426.00	598,000.00	-57.5%
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			1,405,426.00	623,700.00	-55.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(286,226.00)	434,300.00	-251.7%
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	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)			(286,226.00)	434,300.00	-251.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,882,525.00	1,596,299.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,525.00	1,596,299.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,525.00	1,596,299.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			1,596,299.00	2,030,599.00	27.2%
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	1,508,970.00	1,910,970.00	26.6%
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	87,329.00	119,629.00	37.0%
Special Reserve Fund for Capital Outlay Projects	0000	9780	87,329.00		
Special Reserve Fund for Capital Outlay Projects	0000	9780		119,629.00	
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	516,763.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	884.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	825.64		
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			518,473.18		
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	.22		
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			.22		
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)			518,472.96		
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	1,000,000.00	1,000,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	43,000.00	45,000.00	4.7%
Interest		8660	76,200.00	13,000.00	-82.9%
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			1,119,200.00	1,058,000.00	-5.5%
TOTAL, REVENUES			1,119,200.00	1,058,000.00	-5.5%
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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	25,700.00	New
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,700.00	New
CAPITAL OUTLAY					
Land		6100	62,335.00	243,000.00	289.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,343,091.00	275,000.00	-79.5%
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	80,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,405,426.00	598,000.00	-57.5%
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			1,405,426.00	623,700.00	-55.6%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,119,200.00	1,058,000.00	-5.5%
5) TOTAL, REVENUES			1,119,200.00	1,058,000.00	-5.5%
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		1,405,426.00	623,700.00	-55.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,405,426.00	623,700.00	-55.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(286,226.00)	434,300.00	-251.7%
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	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)			(286,226.00)	434,300.00	-251.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,882,525.00	1,596,299.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,525.00	1,596,299.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,525.00	1,596,299.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			1,596,299.00	2,030,599.00	27.2%
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	1,508,970.00	1,910,970.00	26.6%
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	87,329.00	119,629.00	37.0%
Special Reserve Fund for Capital Outlay Projects	0000	9780	87,329.00		
Special Reserve Fund for Capital Outlay Projects	0000	9780		119,629.00	
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	9010	Other Restricted Local	1,508,970.00	1,910,970.00
			1,508,970.00	1,910,970.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,075,298.96	6,075,298.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,075,298.96	6,075,298.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,075,298.96	6,075,298.96	0.0%
2) Ending Balance, June 30 (E + F1e)			6,075,298.96	6,075,298.96	0.0%
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					
c) Committed					
Stabilization Arrangements					
Other Commitments					
d) Assigned					
Other Assignments					
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	0.0%
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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 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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	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			0.00	0.00	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	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%
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					
All Other Financing Uses		7651	0.00	0.00	0.0%
(d) TOTAL, USES		7699	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		8990	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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		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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,075,298.96	6,075,298.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,075,298.96	6,075,298.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,075,298.96	6,075,298.96	0.0%
2) Ending Balance, June 30 (E + F1e)					
			6,075,298.96	6,075,298.96	0.0%
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	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)					
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	0.0%
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	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
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	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	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 NET POSITION (C + D4)			100.00	100.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,778.00	10,878.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,778.00	10,878.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,778.00	10,878.00	0.9%
2) Ending Net Position, June 30 (E + F1e)			10,878.00	10,978.00	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	10,978.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,878.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	9,457.18		
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	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
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			10,878.33		
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)			10,878.33		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	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%

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			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					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	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 EXPENSES			0.00	0.00	0.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	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					
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%

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	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
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		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100.00	100.00	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 NET POSITION (C + D4)			100.00	100.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,778.00	10,878.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,778.00	10,878.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,778.00	10,878.00	0.9%
2) Ending Net Position, June 30 (E + F1e)			10,878.00	10,978.00	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	10,878.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,878.00	0.00	-100.0%

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	105,200.00	105,000.00	-0.2%
5) TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
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	65,000.00	65,000.00	0.0%
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			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,200.00	40,000.00	-0.5%
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 NET POSITION (C + D4)			40,200.00	40,000.00	-0.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	699,268.00	739,468.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,268.00	739,468.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			699,268.00	739,468.00	5.7%
2) Ending Net Position, June 30 (E + F1e)			739,468.00	779,468.00	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	779,468.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,468.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	820,052.03		
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			820,052.03		
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)			820,052.03		
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	5,200.00	5,000.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	100,000.00	100,000.00	0.0%
All Other Fees and Contracts		8689	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			105,200.00	105,000.00	-0.2%
TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
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	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	65,000.00	65,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	0.0%
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			65,000.00	65,000.00	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					
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)			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	105,200.00	105,000.00	-0.2%
5) TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
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		65,000.00	65,000.00	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, EXPENSES			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,200.00	40,000.00	-0.5%
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 NET POSITION (C + D4)			40,200.00	40,000.00	-0.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	699,268.00	739,468.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,268.00	739,468.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			699,268.00	739,468.00	5.7%
2) Ending Net Position, June 30 (E + F1e)			739,468.00	779,468.00	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	779,468.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,468.00	0.00	-100.0%

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	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	0.00	-100.0%
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 NET POSITION (C + D4)			50.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,795.00	107,845.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,795.00	107,845.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,795.00	107,845.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,845.00	107,845.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	107,845.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	107,845.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,568.40		
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	97,262.26		
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		9360	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			107,832.26		
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)			107,832.26		
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	50.00	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%
TOTAL, OTHER LOCAL REVENUE			50.00	0.00	-100.0%
TOTAL, REVENUES			50.00	0.00	-100.0%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	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 EXPENSES			0.00	0.00	0.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	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%
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%
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			0.00	0.00	0.0%
(a + 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	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
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		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50.00	0.00	-100.0%
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 NET POSITION (C + D4)			50.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,795.00	107,845.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,795.00	107,845.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,795.00	107,845.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,845.00	107,845.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	107,845.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	107,845.00	0.00	-100.0%

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

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)	5,572.31	5,572.31	6,187.31	5,783.89	5,783.89	5,889.78
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)	5,572.31	5,572.31	6,187.31	5,783.89	5,783.89	5,889.78
5. District Funded County Program ADA						
a. County Community Schools	4.55	4.55	4.55	4.55	4.55	4.55
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	28.61	28.61	28.61	28.61	28.61	28.61
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)	33.16	33.16	33.16	33.16	33.16	33.16
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,605.47	5,605.47	6,220.47	5,817.05	5,817.05	5,922.94
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
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	979.84	979.84	979.84	1,019.87	1,019.87	1,019.87
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)	979.84	979.84	979.84	1,019.87	1,019.87	1,019.87
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)	979.84	979.84	979.84	1,019.87	1,019.87	1,019.87

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Budget, July 1
General Fund
Multiyear Projections
Unrestricted

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	87,355,658.00	4.35%	91,157,141.00	4.29%	95,070,058.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,903,295.00	0.09%	1,905,000.00	0.26%	1,910,000.00
4. Other Local Revenues	8600-8799	1,228,697.00	0.92%	1,240,000.00	0.81%	1,250,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	34,500.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(19,024,329.00)	4.08%	(19,800,000.00)	4.04%	(20,600,000.00)
6. Total (Sum lines A1 thru A5c)		71,497,821.00	4.20%	74,502,141.00	4.20%	77,630,058.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,238,591.00		34,938,591.00
b. Step & Column Adjustment				300,000.00		305,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				400,000.00		400,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,238,591.00	2.04%	34,938,591.00	2.02%	35,643,591.00
2. Classified Salaries						
a. Base Salaries				10,455,960.00		10,555,960.00
b. Step & Column Adjustment				100,000.00		105,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,455,960.00	0.96%	10,555,960.00	0.99%	10,660,960.00
3. Employee Benefits	3000-3999	17,978,456.00	2.34%	18,400,000.00	2.32%	18,826,000.00
4. Books and Supplies	4000-4999	1,997,517.00	3.13%	2,060,000.00	2.91%	2,120,000.00
5. Services and Other Operating Expenditures	5000-5999	6,876,398.00	3.98%	7,150,000.00	4.00%	7,436,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,000.00	0.00%	6,000.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,542,117.00)	-38.40%	(950,000.00)	-31.58%	(650,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		70,010,805.00	3.18%	72,235,551.00	2.60%	74,111,551.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,487,016.00		2,266,590.00		3,518,507.00

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)		10,740,320.00		12,227,336.00		14,493,926.00
2. Ending Fund Balance (Sum lines C and D1)		12,227,336.00		14,493,926.00		18,012,433.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,200.00		30,200.00		300,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	5,388,586.00		3,804,055.00		3,804,055.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,876,394.00		3,546,317.00		3,627,647.00
2. Unassigned/Unappropriated	9790	2,932,156.00		7,113,354.00		10,280,531.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,227,336.00		14,493,926.00		18,012,433.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,876,394.00		3,546,317.00		3,627,647.00
c. Unassigned/Unappropriated	9790	2,932,156.00		7,113,354.00		10,280,531.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,808,550.00		10,659,671.00		13,908,178.00
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.						
Please see detailed assumptions attached.						

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	1,578,765.00	0.08%	1,580,000.00	0.00%	1,580,000.00
2. Federal Revenues	8100-8299	5,231,459.00	-42.94%	2,985,000.00	0.17%	2,990,000.00
3. Other State Revenues	8300-8599	10,410,087.00	-10.57%	9,310,000.00	0.05%	9,315,000.00
4. Other Local Revenues	8600-8799	12,279,596.00	0.17%	12,300,000.00	0.20%	12,325,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	19,024,329.00	4.08%	19,800,000.00	4.04%	20,600,000.00
6. Total (Sum lines A1 thru A5c)		48,524,236.00	-5.25%	45,975,000.00	1.82%	46,810,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,896,999.00		14,814,941.00
b. Step & Column Adjustment				97,942.00		100,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(180,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,896,999.00	-0.55%	14,814,941.00	0.67%	14,914,941.00
2. Classified Salaries						
a. Base Salaries				8,955,596.00		8,800,596.00
b. Step & Column Adjustment				45,000.00		45,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(200,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,955,596.00	-1.73%	8,800,596.00	0.51%	8,845,596.00
3. Employee Benefits	3000-3999	15,881,923.00	0.25%	15,921,000.00	0.34%	15,975,000.00
4. Books and Supplies	4000-4999	9,011,141.00	-76.70%	2,100,000.00	9.55%	2,300,463.00
5. Services and Other Operating Expenditures	5000-5999	8,191,657.00	-59.67%	3,303,463.00	10.91%	3,664,000.00
6. Capital Outlay	6000-6999	834,586.00	-94.01%	50,000.00	50.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,345,424.00	-33.11%	900,000.00	5.56%	950,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		59,202,326.00	-22.34%	45,975,000.00	1.82%	46,810,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,678,090.00)		0.00		0.00

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)		12,761,011.00		2,082,921.00		2,082,921.00
2. Ending Fund Balance (Sum lines C and D1)		2,082,921.00		2,082,921.00		2,082,921.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,082,921.00		2,082,921.00		2,082,921.00
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,082,921.00		2,082,921.00		2,082,921.00
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.						
Please see detailed Assumptions attached.						

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	88,934,423.00	4.28%	92,737,141.00	4.22%	96,650,058.00
2. Federal Revenues	8100-8299	5,231,459.00	-42.94%	2,985,000.00	0.17%	2,990,000.00
3. Other State Revenues	8300-8599	12,313,382.00	-8.92%	11,215,000.00	0.09%	11,225,000.00
4. Other Local Revenues	8600-8799	13,508,293.00	0.23%	13,540,000.00	0.26%	13,575,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	34,500.00	-100.00%	0.00	0.00%	0.00
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)		120,022,057.00	0.38%	120,477,141.00	3.29%	124,440,058.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,135,590.00		49,753,532.00
b. Step & Column Adjustment				397,942.00		405,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				220,000.00		400,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,135,590.00	1.26%	49,753,532.00	1.62%	50,558,532.00
2. Classified Salaries						
a. Base Salaries				19,411,556.00		19,356,556.00
b. Step & Column Adjustment				145,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(200,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,411,556.00	-0.28%	19,356,556.00	0.77%	19,506,556.00
3. Employee Benefits	3000-3999	33,860,379.00	1.36%	34,321,000.00	1.40%	34,801,000.00
4. Books and Supplies	4000-4999	11,008,658.00	-62.21%	4,160,000.00	6.26%	4,420,463.00
5. Services and Other Operating Expenditures	5000-5999	15,068,055.00	-30.63%	10,453,463.00	6.18%	11,100,000.00
6. Capital Outlay	6000-6999	834,586.00	-85.02%	125,000.00	20.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	91,000.00	0.00%	91,000.00	-6.59%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(196,693.00)	-74.58%	(50,000.00)	-700.00%	300,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		129,213,131.00	-8.52%	118,210,551.00	2.29%	120,921,551.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(9,191,074.00)		2,266,590.00		3,518,507.00

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)		23,501,331.00		14,310,257.00		16,576,847.00
2. Ending Fund Balance (Sum lines C and D1)		14,310,257.00		16,576,847.00		20,095,354.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,200.00		30,200.00		300,200.00
b. Restricted	9740	2,082,921.00		2,082,921.00		2,082,921.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,388,586.00		3,804,055.00		3,804,055.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,876,394.00		3,546,317.00		3,627,647.00
2. Unassigned/Unappropriated	9790	2,932,156.00		7,113,354.00		10,280,531.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,310,257.00		16,576,847.00		20,095,354.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,876,394.00		3,546,317.00		3,627,647.00
c. Unassigned/Unappropriated	9790	2,932,156.00		7,113,354.00		10,280,531.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		6,808,550.00		10,659,671.00		13,908,178.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.27%		9.02%		11.50%
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?	Yes					

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)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>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)</p>						
		6,803.76		6,932.00		7,002.00
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		129,213,131.00		118,210,551.00		120,921,551.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		129,213,131.00		118,210,551.00		120,921,551.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		3,876,393.93		3,546,316.53		3,627,646.53
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		3,876,393.93		3,546,316.53		3,627,646.53
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

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Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:									
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY		
A. BEGINNING CASH												
	JUNE		23,149,408.00	23,726,927.17	18,752,285.46	17,808,805.86	15,686,609.92	12,662,042.74	34,369,115.33	32,720,678.44		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		1,864,763.57	1,864,763.57	5,942,586.71	3,356,575.77	3,356,575.77	5,942,585.36	3,356,575.77	3,314,472.83		
Property Taxes	8020-8079		1,696.26	68,412.98	112,758.18	77,143.10	90,485.97	23,686,313.42	2,255,150.86	74,217.33		
Miscellaneous Funds	8080-8099		(3,649.64)	17,422.47	12,312.50	8,208.34	8,208.34	8,208.34	8,208.34	(4,919.16)		
Federal Revenue	8100-8299		185,156.28	15,228.09	443,614.85	(37,062.09)	329,247.27	23,051.21	210,456.66	295,674.44		
Other State Revenue	8300-8599		353,607.55	41,256.75	333,224.36	1,231,958.79	1,759,385.42	773,727.81	310,687.57	163,743.76		
Other Local Revenue	8600-8799		234,306.27	285,482.88	625,380.16	1,194,484.55	720,530.96	1,681,200.06	639,914.54	578,337.09		
Interfund Transfers In	8910-8929											
All Other Financing Sources	8930-8979							19,258.11				
TOTAL RECEIPTS												
			2,635,880.29	2,292,566.74	7,469,876.76	5,831,308.46	6,264,433.73	32,134,344.31	6,780,993.74	4,421,526.29		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		563,747.00	3,788,484.00	3,858,312.00	3,912,722.00	3,884,029.00	3,981,184.00	3,857,347.00	3,893,992.00		
Classified Salaries	2000-2999		732,051.00	1,190,918.00	1,225,643.00	1,317,864.00	2,100,572.00	2,520,763.00	1,458,638.00	1,566,876.00		
Employee Benefits	3000-3999		608,384.00	2,043,043.00	2,104,234.00	2,104,204.00	2,280,277.00	2,560,446.00	2,192,650.00	2,221,348.00		
Books and Supplies	4000-4999		112,871.00	249,997.00	419,544.00	274,663.00	229,859.00	140,007.00	162,222.00	227,289.00		
Services	5000-5999		1,427,309.00	356,596.00	783,578.00	854,146.00	889,661.00	1,261,054.00	858,588.00	1,465,866.00		
Capital Outlay	6000-6999			21,985.00	28,457.00	46,285.00	102,182.00	(34,308.00)	17,322.00	153,211.00		
Other Outgo	7000-7499		30.00	30.00	55.00	55.00	55.00	55.00	55.00	(67.00)		
Interfund Transfers Out	7600-7629											

Description	Object	Beginning Balances (Ref. Only)	Cashflow Worksheet - Budget Year (1)											
			July	August	September	October	November	December	January	February				
All Other Financing Uses	7630-7699		3,444,392.00	7,651,053.00	8,419,823.00	8,509,939.00	9,486,635.00	10,429,201.00	8,546,822.00	9,548,515.00				
TOTAL DISBURSEMENTS														
D. BALANCE SHEET ITEMS														
<u>Assets and Deferred Outflows</u>														
Cash Not In Treasury	9111-9199	30,200.00	29,006.87	129.08										
Accounts Receivable	9200-9299	2,730,067.00	407,432.70	86,426.57	383,123.35	252,297.19	26,653.42	3,729.03						
Due From Other Funds	9310													
Stores	9320	41,386.35												
Prepaid Expenditures	9330													
Other Current Assets	9340													
Lease Receivable	9380													
Deferred Outflows of Resources	9490													
SUBTOTAL		2,801,653.35	156,914.24	407,561.78	86,426.57	383,123.35	252,297.19	26,653.42	3,729.03	9,245.36				
<u>Liabilities and Deferred Inflows</u>														
Accounts Payable	9500-9599	2,449,730.00	(1,229,116.64)	23,717.23	79,959.93	(173,311.25)	54,663.10	24,724.14	(113,662.34)	73,544.35				
Due To Other Funds	9610													
Current Loans	9640													
Unearned Revenues	9650													
Deferred Inflows of Resources	9690													
SUBTOTAL		2,449,730.00	(1,229,116.64)	23,717.23	79,959.93	(173,311.25)	54,663.10	24,724.14	(113,662.34)	73,544.35				
<u>Nonoperating</u>														
Suspense Clearing	9910													
TOTAL BALANCE SHEET ITEMS		351,923.35	1,386,030.88	383,844.55	6,466.64	556,434.60	197,634.09	1,929.28	117,391.37	(64,298.99)				
E. NET INCREASE/DECREASE (B - C + D)			577,519.17	(4,974,641.71)	(943,479.60)	(2,122,195.94)	(3,024,567.18)	21,707,072.59	(1,648,436.89)	(5,191,287.70)				
F. ENDING CASH (A + E)			23,726,927.17	18,752,285.46	17,808,805.86	15,686,609.92	12,662,042.74	34,369,115.33	32,720,678.44	27,529,390.74				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

Description	Object	ESTIMATES THROUGH THE MONTH OF:					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	June					
A. BEGINNING CASH	JUNE	27,529,390.74	23,420,341.91	37,964,134.42	35,495,738.56						
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019	3,739,863.99	3,314,416.31	7,082,454.60	1,007,232.75		0.00		44,142,887.00	44,142,887.00	
Property Taxes	8020-8079	58,692.62	16,013,446.05	1,719,743.02	546,940.21				44,705,000.00	44,705,000.00	
Miscellaneous Funds	8080-8099	17,830.10	8,695.41	10,777.31	(4,766.35)				86,536.00	86,536.00	
Federal Revenue	8100-8299	63,716.14	346,730.88	8,695.38	3,346,949.89				5,231,459.00	5,231,459.00	
Other State Revenue	8300-8599	337,527.97	2,078,842.27	350,900.34	1,848,452.41		2,730,067.00		12,313,382.00	12,313,382.00	
Other Local Revenue	8600-8799	808,065.31	1,634,404.31	514,942.16	4,591,244.71				13,508,293.00	13,508,293.00	
Interfund Transfers In	8910-8929								34,500.00	34,500.00	
All Other Financing Sources	8930-8979				15,241.89				0.00	0.00	
TOTAL RECEIPTS		5,025,716.13	23,396,535.23	9,687,512.81	11,351,295.51		2,730,067.00	0.00	120,022,057.00	120,022,057.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	3,904,297.00	4,404,051.00	7,559,229.00	4,722,823.00		805,373.00		49,135,590.00	49,135,590.00	
Classified Salaries	2000-2999	1,460,411.00	1,545,435.00	1,493,603.00	2,103,304.00		675,478.00		19,411,556.00	19,411,556.00	
Employee Benefits	3000-3999	2,220,818.00	2,357,928.00	2,851,791.00	9,649,776.00		665,480.00		33,860,379.00	33,860,379.00	
Books and Supplies	4000-4999	200,669.00	138,472.00	348,155.00	8,351,510.00		153,400.00		11,008,658.00	11,008,658.00	
Services	5000-5999	1,035,595.00	1,051,027.00	905,491.00	4,029,145.00		149,999.00		15,068,055.00	15,068,055.00	
Capital Outlay	6000-6599	109,310.00	69,180.00	47,078.00	273,884.00				834,586.00	834,586.00	
Other Outgo	7000-7499	(67.00)	(67.00)	(67.00)	(105,760.00)				(105,693.00)	(105,693.00)	
Interfund Transfers Out	7600-7629								0.00	0.00	
All Other Financing Uses	7630-7699								0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,931,033.00	9,566,026.00	13,205,280.00	29,024,682.00	2,449,730.00	0.00	129,213,131.00	129,213,131.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	37.33		105.41	921.31			30,200.00	
Accounts Receivable	9200-9299	310.66	686,458.00	(1,870.17)	748,353.52			2,730,067.00	
Due From Other Funds	9310							0.00	
Stores	9320			41,386.35				41,386.35	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		347.99	686,458.00	(1,764.76)	790,661.18	0.00	0.00	2,801,653.35	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	204,079.95	(26,825.28)	(1,051,136.09)	4,583,092.90			2,449,730.00	
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		204,079.95	(26,825.28)	(1,051,136.09)	4,583,092.90	0.00	0.00	2,449,730.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(203,731.96)	713,283.28	1,049,371.33	(3,792,431.72)	0.00	0.00	351,923.35	
E. NET INCREASE/DECREASE (B - C + D)		(4,109,048.83)	14,543,792.51	(2,468,395.86)	(21,465,818.21)	280,337.00	0.00	(8,839,150.65)	(9,191,074.00)
F. ENDING CASH (A + E)		23,420,341.91	37,964,134.42	35,495,738.56	14,029,920.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,310,257.35	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00	0.00	4,266,886.00			4,266,886.00
Work in Progress	2,450,176.00	238,405.00	2,688,581.00			2,688,581.00
Total capital assets not being depreciated	6,717,062.00	238,405.00	6,955,467.00	0.00	0.00	6,955,467.00
Capital assets being depreciated:						
Land Improvements	39,498,893.00	(540,946.00)	38,957,947.00	447,530.00		39,405,477.00
Buildings	160,691,726.00	(2,640,526.00)	158,051,200.00	7,561,523.00	881,165.00	164,731,558.00
Equipment	11,740,204.00	173,763.00	11,913,967.00	232,207.00		12,146,174.00
Total capital assets being depreciated	211,930,823.00	(3,007,709.00)	208,923,114.00	8,241,260.00	881,165.00	216,283,209.00
Accumulated Depreciation for:						
Land Improvements	(23,395,859.00)	(155,973.00)	(23,551,832.00)		2,800,000.00	(26,351,832.00)
Buildings	(93,800,106.00)	(127,152.00)	(93,927,258.00)		4,750,000.00	(98,677,258.00)
Equipment	(6,726,924.00)	(129,679.00)	(6,856,603.00)		270,000.00	(7,126,603.00)
Total accumulated depreciation	(123,922,889.00)	(412,804.00)	(124,335,693.00)	0.00	7,820,000.00	(132,155,693.00)
Total capital assets being depreciated, net excluding lease and subscription assets	88,007,934.00	(3,420,513.00)	84,587,421.00	8,241,260.00	8,701,165.00	84,127,516.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	94,724,996.00	(3,182,108.00)	91,542,888.00	8,241,260.00	8,701,165.00	91,082,983.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(55,412.00)		(55,412.00)			(55,412.00)
Total accumulated depreciation	(55,412.00)	0.00	(55,412.00)	0.00	0.00	(55,412.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,421.00	0.00	1,421.00	0.00	0.00	1,421.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	1,421.00	0.00	1,421.00	0.00	0.00	1,421.00

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Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	53,298,055.00	(1.00)	53,298,054.00		7,236,908.00	46,061,146.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	97,233,882.00		97,233,882.00			97,233,882.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	488,481.00		488,481.00	60,544.00		549,025.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	151,020,418.00	(1.00)	151,020,417.00	60,544.00	7,236,908.00	143,844,053.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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	47,106,396.00	301	0.00	303	47,106,396.00	305	880,542.00		307	46,225,854.00	309		
2000 - Classified Salaries	18,791,486.00	311	28,000.00	313	18,763,486.00	315	767,691.00		317	17,995,795.00	319		
3000 - Employee Benefits	31,773,324.00	321	20,916.00	323	31,752,408.00	325	716,333.00		327	31,036,075.00	329		
4000 - Books, Supplies Equip Replace. (6500)	17,523,585.00	331	752,495.00	333	16,771,090.00	335	3,054,574.00		337	13,716,516.00	339		
5000 - Services . . & 7300 - Indirect Costs	15,369,093.00	341	26,769.00	343	15,342,324.00	345	4,032,634.00		347	11,309,690.00	349		
TOTAL					129,735,704.00	365	TOTAL					120,283,930.00	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	393
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	60,970,377.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	60,970,377.00	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.	50.69%	
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)	50.69%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.31%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	120,283,930.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	5,184,237.38

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

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	49,135,590.00	301	0.00	303	49,135,590.00	305	631,000.00	631,000.00	307	48,504,590.00	309
2000 - Classified Salaries	19,411,556.00	311	28,000.00	313	19,383,556.00	315	941,000.00	941,000.00	317	18,442,556.00	319
3000 - Employee Benefits	33,860,379.00	321	34,818.00	323	33,825,561.00	325	742,563.00	742,563.00	327	33,082,998.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,097,783.00	331	1,337,979.00	333	9,759,804.00	335	545,771.00	724,694.00	337	9,035,110.00	339
5000 - Services . . & 7300 - Indirect Costs	14,871,362.00	341	23,100.00	343	14,848,262.00	345	4,548,911.00	4,771,745.00	347	10,076,517.00	349
TOTAL					126,952,773.00	365			TOTAL	119,141,771.00	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	1,080.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	64,289,020.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS.	64,289,020.00	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.	53.96%	
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)	53.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.04%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	119,141,771.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,239,074.42

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

Other state and federal categorical aid resources in which funds were granted for expenditures in a program not incurring any teacher salary 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	133,630,822.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,718,215.00
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	658,949.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,002,676.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	22,365.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	633,796.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>6,317,786.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>697,419.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>119,292,240.00</p>
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>6,585.31</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>18,114.90</p>

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.)	94,479,068.96	14,275.39
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)	94,479,068.96	14,275.39
B. Required effort (Line A.2 times 90%)	85,031,162.06	12,847.85
C. Current year expenditures (Line I.E and Line II.B)	119,292,240.00	18,114.90
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>	MOE Met	
<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>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	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) 3,457,104.00

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. _____

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.

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) 94,196,102.00

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) 3.67%

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. _____
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) 4,136,654.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,096,071.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	539,833.51
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)	0.00
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)	5,772,558.51
9. Carry-Forward Adjustment (Part IV, Line F)	(338,993.71)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,433,564.80
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,675,769.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,768,395.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,857,740.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	958,856.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	468,988.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	293,610.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,206,194.00
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)	148,064.00
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)	23,300.00
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)	14,169,526.49
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)	0.00
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,256,770.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,037,388.00
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)	123,864,600.49
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)	4.66%
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)	4.39%

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)	5,772,558.51
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	354,179.92
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (5.22%) 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 (5.22%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.82%) times Part III, Line B19); zero if positive	(338,993.71)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(338,993.71)
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:	4.39%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-169496.86) is applied to the current year calculation and the remainder (\$-169496.85) is deferred to one or more future years:	4.52%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-112997.90) is applied to the current year calculation and the remainder (\$-225995.81) is deferred to one or more future years:	4.57%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(338,993.71)

Approved indirect cost rate: 5.22%

Highest rate used in any program: 9.82%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	855,680.00	52,496.00	6.14%
01	3010	643,362.00	32,473.00	5.05%
01	3182	437,941.00	22,860.00	5.22%
01	3219	778,051.00	26,858.00	3.45%
01	3225	25,000.00	1,250.00	5.00%
01	3310	1,309,750.00	66,627.00	5.09%
01	3315	76,244.00	4,008.00	5.26%
01	3550	51,173.00	2,671.00	5.22%
01	4035	206,838.00	13,646.00	6.60%
01	4127	27,080.00	2,658.00	9.82%
01	4201	17,021.00	183.00	1.08%
01	4203	181,938.00	3,638.00	2.00%
01	6010	50,000.00	2,500.00	5.00%
01	6053	237,540.00	12,400.00	5.22%
01	6266	538,249.00	33,107.00	6.15%
01	6387	395,122.00	27,998.00	7.09%
01	6388	9,607.00	384.00	4.00%
01	6500	19,162,422.00	439,341.00	2.29%
01	6520	129,172.00	6,743.00	5.22%
01	6536	120,886.00	6,311.00	5.22%
01	6537	557,756.00	24,309.00	4.36%
01	6546	688,326.00	4,835.00	0.70%
01	6547	325,602.00	17,932.00	5.51%
01	6690	78,649.00	4,105.00	5.22%
01	7422	957,595.00	22,474.00	2.35%
01	7810	217,636.00	17,364.00	7.98%
01	9010	9,467,147.00	12,500.00	0.13%
11	6371	293,676.00	12,515.00	4.26%
11	6391	2,061,330.00	81,515.00	3.95%
11	9010	164,106.00	161.00	0.10%
13	5310	1,985,792.00	110,143.00	5.55%

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	539,179.00		849,685.00	1,388,864.00
2. State Lottery Revenue	8560	1,264,021.00		380,089.00	1,644,110.00
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)		1,803,200.00	0.00	1,229,774.00	3,032,974.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	880,542.00		0.00	880,542.00
2. Classified Salaries	2000-2999	47,690.00		0.00	47,690.00
3. Employee Benefits	3000-3999	353,071.00		0.00	353,071.00
4. Books and Supplies	4000-4999	95,151.00		1,229,774.00	1,324,925.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(83,500.00)			(83,500.00)
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)		1,292,954.00	0.00	1,229,774.00	2,522,728.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	510,246.00	0.00	0.00	510,246.00
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.

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Petaluma City Elementary/Joint
 Union High
 Sonoma County

Budget, July 1
 2023-24

49 40246 0000000

General Fund
 Special Education Revenue
 Allocations
 Setup

Form SEAS
 E8B5814JN1(2023-24)

Current LEA:	49-40246-0000000 Petaluma City Elementary/Joint Union High	
Selected SELPA:	AV	(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		
		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AV	Sonoma County	

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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				
01 GENERAL FUND								
Expenditure Detail	0.00	(15,650.00)	0.00	(204,334.00)				
Other Sources/Uses Detail					66,467.00	22,365.00		
Fund Reconciliation							1,000,000.00	1,000,000.00
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	1,900.00	0.00	94,191.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	13,750.00	0.00	110,143.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								
Expenditure Detail	0.00	0.00						
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
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	0.00	0.00						
Other Sources/Uses Detail					1,046.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	45,148.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	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		
Fund Reconciliation							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				
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
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								
Fund Reconciliation							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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	15,650.00	(15,650.00)	204,334.00	(204,334.00)	67,513.00	67,513.00	1,000,000.00	1,000,000.00

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	(25,650.00)	0.00	(196,693.00)				
Other Sources/Uses Detail					34,500.00	0.00		
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	1,900.00	0.00	84,844.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	23,750.00	0.00	111,849.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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
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	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	34,500.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	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								
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								

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
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
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								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	25,650.00	(25,650.00)	196,693.00	(196,693.00)	34,500.00	34,500.00		

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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):	6,803.76	
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	6,171	6,217		
Charter School	951	921		
Total ADA	7,122	7,138	N/A	Met
Second Prior Year (2021-22)				
District Regular	6,235	6,217		
Charter School	995	970		
Total ADA	7,229	7,187	0.6%	Met
First Prior Year (2022-23)				
District Regular	6,024	6,187		
Charter School	990	980		
Total ADA	7,014	7,167	N/A	Met
Budget Year (2023-24)				
District Regular	5,890			
Charter School	1,020			
Total ADA	6,910			

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.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	6,439	6,403		
Charter School	999	974		
Total Enrollment	7,438	7,377	0.8%	Met
Second Prior Year (2021-22)				
District Regular	6,363	6,193		
Charter School	1,025	1,010		
Total Enrollment	7,388	7,203	2.5%	Not Met
First Prior Year (2022-23)				
District Regular	6,111	6,166		
Charter School	1,083	1,009		
Total Enrollment	7,194	7,175	0.3%	Met
Budget Year (2023-24)				
District Regular	6,122			
Charter School	1,090			
Total Enrollment	7,212			

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)

Enrollment came in lower than projected for 2021-22 due to impacts of COVID 19 pandemic.

1b. STANDARD MET - Enrollment 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)

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	6,217	6,403	
Charter School	921	974	
Total ADA/Enrollment	7,138	7,377	96.8%
Second Prior Year (2021-22)			
District Regular	5,681	6,193	
Charter School	938	1,010	
Total ADA/Enrollment	6,619	7,203	91.9%
First Prior Year (2022-23)			
District Regular	5,572	6,166	
Charter School	980	1,009	
Total ADA/Enrollment	6,552	7,175	91.3%
		Historical Average Ratio:	93.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	93.8%

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	5,784	6,122		
Charter School	1,020	1,090		
Total ADA/Enrollment	6,804	7,212	94.3%	Not Met
1st Subsequent Year (2024-25)				
District Regular	4,937	6,217		
Charter School	1,025	1,098		
Total ADA/Enrollment	5,962	7,315	81.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	6,007	6,292		
Charter School	1,025	1,098		
Total ADA/Enrollment	7,032	7,390	95.1%	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)

This is due to significantly lower attendance during the pandemic and projected higher attendance in 2024-25 and 2025-26.

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)	7,200.31	6,942.81	6,932.00	7,002.00
b. Prior Year ADA (Funded)		7,200.31	6,942.81	6,932.00
c. Difference (Step 1a minus Step 1b)		(257.50)	(10.81)	70.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.58%)	(.16%)	1.01%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		87,355,658.00	91,157,141.00	95,070,058.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		7,180,635.09	3,591,591.36	3,127,804.91
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)				
		4.64%	3.78%	4.30%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.64% to 5.64%	2.78% to 4.78%	3.30% to 5.30%

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)	46,523,181.00	44,705,000.00	45,100,000.00	45,500,000.00
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)	83,693,204.00	88,755,887.00	92,737,141.00	96,650,058.00
District's Projected Change in LCFF Revenue:		6.05%	4.49%	4.22%
LCFF Revenue Standard		3.64% to 5.64%	2.78% to 4.78%	3.30% to 5.30%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

This projection is based on Special Education Property tax estimates and higher COLAs.

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)	50,568,107.42	55,262,220.57	91.5%		
Second Prior Year (2021-22)	54,524,818.14	60,420,353.79	90.2%		
First Prior Year (2022-23)	61,755,144.00	69,693,555.00	88.6%		
		Historical Average Ratio:	90.1%		
			Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):			3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2023-24)	62,673,007.00	70,010,805.00	89.5%		Met
1st Subsequent Year (2024-25)	63,894,551.00	72,235,551.00	88.5%		Met
2nd Subsequent Year (2025-26)	65,130,551.00	74,111,551.00	87.9%		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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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):	4.64%	3.78%	4.30%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.36% to 14.64%	-6.22% to 13.78%	-5.70% to 14.30%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.36% to 9.64%	-1.22% to 8.78%	-0.70% to 9.30%

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)	8,671,732.00		
Budget Year (2023-24)	5,231,459.00	(39.67%)	Yes
1st Subsequent Year (2024-25)	2,985,000.00	(42.94%)	Yes
2nd Subsequent Year (2025-26)	2,990,000.00	.17%	No

Explanation:
(required if Yes)

This variance is due to projecting higher COLA.

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

First Prior Year (2022-23)	23,702,848.00		
Budget Year (2023-24)	12,313,382.00	(48.05%)	Yes
1st Subsequent Year (2024-25)	11,215,000.00	(8.92%)	Yes
2nd Subsequent Year (2025-26)	11,225,000.00	.09%	No

Explanation:
(required if Yes)

The variance are due to State COVID Funds; Learning Recovery Funds, EEBG Funds and Carry over.

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

First Prior Year (2022-23)	14,804,773.00		
Budget Year (2023-24)	13,508,293.00	(8.76%)	Yes
1st Subsequent Year (2024-25)	13,540,000.00	.23%	No
2nd Subsequent Year (2025-26)	13,575,000.00	.26%	No

Explanation:
(required if Yes)

The Variance are due to the Funds received for State Bus Grant Funds for Electric Buses and the Infrastructure.

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

First Prior Year (2022-23)	15,474,750.00		
Budget Year (2023-24)	11,008,658.00	(28.86%)	Yes
1st Subsequent Year (2024-25)	4,160,000.00	(62.21%)	Yes
2nd Subsequent Year (2025-26)	4,420,463.00	6.26%	No

Explanation:
(required if Yes)

This is due to the One-time expenditure for for State, Federal and Local Funds being Spend over two years.

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

First Prior Year (2022-23)	15,573,427.00		
Budget Year (2023-24)	15,068,055.00	(3.25%)	Yes
1st Subsequent Year (2024-25)	10,453,463.00	(30.63%)	Yes
2nd Subsequent Year (2025-26)	11,100,000.00	6.18%	No

Explanation:
(required if Yes)

This is due to the One-time expenditure for for State, Federal and Local Funds being Spend over two years.

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)	47,179,353.00		
Budget Year (2023-24)	31,053,134.00	(34.18%)	Not Met
1st Subsequent Year (2024-25)	27,740,000.00	(10.67%)	Not Met
2nd Subsequent Year (2025-26)	27,790,000.00	.18%	Met

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

First Prior Year (2022-23)	31,048,177.00		
Budget Year (2023-24)	26,076,713.00	(16.01%)	Not Met
1st Subsequent Year (2024-25)	14,613,463.00	(43.96%)	Not Met
2nd Subsequent Year (2025-26)	15,520,463.00	6.21%	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)

This variance is due to projecting higher COLA.

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

The variance are due to State COVID Funds; Learning Recovery Funds, EEBG Funds and Carry over.

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

The Variance are due to the Funds received for State Bus Grant Funds for Electric Buses and the Infrastructure.

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)

This is due to the One-time expenditure for for State, Federal and Local Funds being Spend over two years.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

This is due to the One-time expenditure for for State, Federal and Local Funds being Spend over two years.

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? No
- 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

<p>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)</p>	121,531,237.00			
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	121,531,237.00	3,645,937.11	3,858,000.00	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:

	<input type="checkbox"/> Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/> Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	<input type="checkbox"/> Other (explanation must be provided)
<p>Explanation: (required if NOT met and Other is marked)</p>	

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)	2,815,772.00	3,165,698.00	4,008,925.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,913,968.48	5,526,656.77	2,708,557.00
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)	8,729,740.48	8,692,354.77	6,717,482.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	93,859,054.53	105,523,280.58	133,630,822.00
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)	93,859,054.53	105,523,280.58	133,630,822.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.3%	8.2%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.1%	2.7%	1.7%

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)	703,192.58	55,762,220.57	N/A	Met
Second Prior Year (2021-22)	408,726.99	60,420,353.79	N/A	Met
First Prior Year (2022-23)	(1,657,005.00)	69,715,920.00	2.4%	Not Met
Budget Year (2023-24) (Information only)	1,487,016.00	70,010,805.00		

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)

This is due to a CSEA 3-year settlement and spending down or prior year carryover of local site donations.

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)	10,052,733.00	11,285,403.40	N/A	Met
Second Prior Year (2021-22)	10,245,398.00	11,988,595.98	N/A	Met
First Prior Year (2022-23)	14,532,427.00	12,397,325.00	14.7%	Not Met
Budget Year (2023-24) (Information only)	10,740,320.00			

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)

This variance is due to the need to spend down reserves that were over the 10% maximum.

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.)	6,804	6,932	7,002
District's Reserve Standard Percentage Level:	3%	3%	3%

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?

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 MYR, Line B11)	129,213,131.00	118,210,551.00	120,921,551.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	129,213,131.00	118,210,551.00	120,921,551.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,876,393.93	3,546,316.53	3,627,646.53
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)	3,876,393.93	3,546,316.53	3,627,646.53

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,876,394.00	3,546,317.00	3,627,647.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,932,156.00	7,113,354.00	10,280,531.00
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,808,550.00	10,659,671.00	13,908,178.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.27%	9.02%	11.50%
District's Reserve Standard (Section 10B, Line 7):	3,876,393.93	3,546,316.53	3,627,646.53
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)	(17,689,898.00)			
Budget Year (2023-24)	(19,024,329.00)	1,334,431.00	7.5%	Met
1st Subsequent Year (2024-25)	(19,800,000.00)	775,671.00	4.1%	Met
2nd Subsequent Year (2025-26)	(20,600,000.00)	800,000.00	4.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	66,467.00			
Budget Year (2023-24)	34,500.00	(31,967.00)	(48.1%)	Not Met
1st Subsequent Year (2024-25)	0.00	(34,500.00)	(100.0%)	Not Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	22,365.00			
Budget Year (2023-24)	0.00	(22,365.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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)

This variance is due to higher expenditures related to special education costs.

- 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)

This variance is due to higher expenditures related to special education costs.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	21	Debt Service Fund 51	74XX	7,236,908
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	General Fund 0X; Fund 11; Cafeteria Fund 13	2XXX, 3XXX	456,849
Other Long-term Commitments (do not include OPEB):				
TOTAL:				7,693,757

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	4,530,456	4,220,738	2,949,050	3,040,238
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,000	25,000	25,000	25,000
Other Long-term Commitments (continued):				
Total Annual Payments:	4,555,456	4,245,738	2,974,050	3,065,238
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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:

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

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

	Self-Insurance Fund	Governmental Fund
<input type="text"/>	<input type="text"/>	<input type="text"/>

4 OPEB Liabilities

a. Total OPEB liability	<input type="text"/>
b. OPEB plan(s) fiduciary net position (if applicable)	<input type="text"/>
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<input type="text"/>
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<input type="text"/>

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	32,000.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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)

No

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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4. Self-Insurance Contributions				
a. Required contribution (funding) for self-insurance programs				
b. Amount contributed (funded) for self-insurance programs				

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	421.2	421.7	425.9	430.1

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.

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?

No

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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(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	\$487,000		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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	5,445,000	5,445,000	5,445,000
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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:

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	\$487,000	\$487,000	\$487,000
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

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	319.4	299.8	299.8	299.8

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.

N/A

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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	\$197,000		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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	\$5,445,000	\$5,445,000	\$5,445,000
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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:

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	\$197,000	\$197,000	197,000
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

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	74.9	72.2	72.2	72.2

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.

--

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

Negotiations Settled

2. Salary settlement:

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")

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

Negotiations Not Settled

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

\$261,000

4. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
\$835,000	835,000	35,000
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	No	No
\$35000	\$35000	\$35000
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
\$50,000	\$50,000	\$50,000
0.0%	0.0%	0.0%

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 29, 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)	No
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?	No
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)

End of School District Budget Criteria and Standards Review

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Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Petaluma City Elementary/Joint Union High

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.
Explanation: N/A **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Petaluma City Elementary/Joint Union High

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

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WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.
Explanation: N/A **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6387	9500	(\$23,547.50)

Explanation: To be reviewed at Unaudited Actuals.

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**
Explanation: N/A

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test

CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education Unaudited Actuals
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG	Charter School Facility Grant
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTO	Compensatory Time Off
DAC	District Advisory Committee
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel

EC	Education Code
EDGAR	Education Department General Administrative Regulation
EIA	Economic Impact Aid
EL	English Learner
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IASA	Improving America's Schools Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JLBC	Joint Legislative Budget Committee
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund

LAO Legislative Analyst's Office
LCAP Local Control and Accountability Plan
LCFF Local Control Funding Formula
LCI Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA Local Educational Agency
LEP Limited English Proficient
LPP Lease Purchase Program
LRE Least Restrictive Environment
MAA Medi-Cal Administrative Activities
MEP Migrant Education Program
MOU Memorandum of Understanding
MSA Minimum State Aid
MTSS Multi-Tiered Systems of Support
MYP Multiyear Projection
NAEP National Assessment of Educational Progress
NCES National Center for Education Statistics
NCLB No Child Left Behind
NPS/A Nonpublic School/Agency
NSS Necessary Small School or Necessary Small SELPA
OAL Office of Administrative Law
OMB Office of Management and Budget
OPEB Other Postemployment Benefits
OPSC Office of Public School Construction
P-1 First Principal (Apportionment)
P-2 Second Principal (Apportionment)
PAR Peer Assistance and Review
PARS Public Agency Retirement Services
PCA Project Cost Account
PEPRA Public Employees' Pension Reform Act
PERB Public Employment Relations Board
PI Program Improvement
PKS Particular Kinds of Services
PL Public Law (federal law)
PL 81-874 Public Law 81-874 (Federal Impact Aid)
PMIA Pooled Money Investment Account
PMIB Pooled Money Investment Board
PPACA Patient Protection and Affordable Care Act
PRSP Pension Rate Stabilization Plan
PSAA Public Schools Accountability Act
PTA Parent Teachers Association

QCR	Quality Control Review
QEIA	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTI	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFP	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program

SLIBG..... School and Library Improvement Block Grant
SMAA..... School-Based Medi-Cal Administrative Activities
SSPI State Superintendent of Public Instruction
SPSA..... Single Plan for Student Achievement
SSI/SSP..... Supplement Security Income/State Supplementary Payment
SST..... Student Study Team; also Student Success Team
STAR..... Standardized Testing and Reporting
STEM..... Science, Technology, Engineering, and Mathematics
SWD Students with Disabilities
SWP Schoolwide Program
TANF Temporary Assistance for Needy Families
TAS Targeted Assistance School
TIIG Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UPP Unduplicated Pupil Percentage

SSC School District and Charter School Financial Projection Dartboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,032	–	–	\$312
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$3,044	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2023-24 May Revision

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic		
Background	Committee	
Key Guidance/May Revise	Nicolas Schweizer, Sacramento	Shannon Hansen, San Benito
LCFF	Kate Lane, Marin	Greg Medici, Sonoma
Reductions to Block Grants	Scott Price, Riverside	Mike Simonson, San Diego
Educator Workforce Programs	Josh Schultz, Napa	Elizabeth Rico, Tuolumne
Program Continuations	Janet Riley, Merced	Misty Key, Ventura; Scott Anderson, San Joaquin
Planning Factors/MYPs	Shannon Hansen, San Benito	Liann Reyes, Santa Cruz
Reserves /Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Summary	Nicolas Schweizer, Sacramento	Shannon Hansen, San Benito

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide LEC Co-Chairs
WestEd

Background

County office chief business officials craft the Common Message to give districts guidance on assumptions for budget and interim reports. The Business and Administration Services Committee's (BASC) goal is to assist by providing county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF).

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team (FCMAT) for providing BASC and our local educational agencies (LEAs) the most up-to-date information.

Key Guidance Based on the May Revision to the Governor's Budget

On May 12, 2023, Governor Gavin Newsom released the May Revision to the proposed state budget for 2023-24. The proposal increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from 8.13% to 8.22%.

The Administration also makes the following notable changes with the May Revision:

- Approximately \$2.5 billion reduction in 2022-23 to the Learning Recovery Emergency Block Grant which provides funding for initiatives that support academic learning recovery and staff and pupil social and emotional well-being. This would reduce funding for this program from the \$7.9 billion included in the Budget Act of 2022 to \$5.4 billion.
- Approximately \$607 million reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant which provides funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and development of diverse and culturally relevant book collections. This is in addition to the \$1.2 billion reduction in the Governor's January Budget proposal and would reduce funding for this program from the \$3.6 billion included in the Budget Act of 2022 to a total of \$1.8 billion.
- Approximately \$119.6 million (one-time) increase to implement the Stronger Connections Program which provides grants to high needs schools to support school climate and safety.
- Approximately \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program which provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement the restorative justice best practices that will be developed and posted on the CDE's website by June 1, 2024.

The Governor's January Budget proposed a \$3.5 million (ongoing) increase to be allocated to LEAs for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. The May Revision modifies this proposal to allocate these funds to COEs to purchase the medication and distribute it to LEAs.

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. The May Revision estimates total funding for Proposition 28 to be approximately \$933 million in 2024-25 and proposes trailer bill language to specify that the funding amount for a given fiscal year is final as of the subsequent year's May Revision. LEAs should exercise caution in planning for the expenditure of these funds as the level of funding is not yet known and some of the Proposition's key provisions lack clarity, including the restriction on supplanting and the requirement to use 80% of the funding for employees. We note that LEAs have three years to spend each year's allocation of funds.

Significant Governor's January Budget Proposals

The May Revision maintains the following significant proposals included in the Governor's January Budget proposal:

- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps.
- Multiple changes to Local Control Accountability Plan (LCAP) requirements, including focus goals for Equity Multiplier schools (elementary and middle schools where 90% or more of the students qualify for free meals under the federal requirements for the National School Lunch Program and high schools where 85% or more of the students qualify for free meals) and for any school or student group assigned the lowest performance level on any California School Dashboard indicator, a new requirement to change actions deemed ineffective for three or more years and a new requirement to tie schoolwide and districtwide actions to specific outcome metrics.
- \$250 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program which provides funding to eligible LEAs for the development of school literacy programs, employment and training of literacy coaches and reading and literacy specialists, and development and implementation of interventions for students needing targeted literacy support.
- \$100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences, such as museum visits, access to theatrical performances, and participation in extracurricular art enrichment activities.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day

Kindergarten Facilities Grant Program which provides funding for the construction of new classrooms or retrofit of existing school facilities for these programs.

- \$100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization. This would reduce the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

Local Control Funding Formula

The May Revision increased the funded COLA to 8.22% from the 8.13% COLA in the Governor's January Budget projection. When combined with statewide declining enrollment data, this COLA increase to the LCFF for 2023-24 results in \$3.4 billion additional discretionary LCFF dollars compared to 2022-23 LCFF levels.

Declining enrollment protection for school districts will continue to be based on the greater of the current year's, the prior years, or the average of the most recent three prior years' Average Daily Attendance (ADA). Charter schools will continue to be funded on current year ADA.

All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Reductions to Block Grants

Arts, Music and Instructional Materials Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The Governor's January Budget proposed to pull back approximately \$1.2 billion from this grant. The May Revision proposes to adjust the \$1.2 billion reduction by \$607 million, for a total reduction of approximately \$1.8 billion.

The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. Although the Administration did not propose urgency legislation to implement this proposed reduction, the CDE has delayed the second disbursement of grant funds until after the Legislature enacts the state budget.

As a reminder, this grant requires LEA boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also remove the May 2023 disbursement of funds from their cash flow projections to account for any potential cash needs.

Some LEAs may have already spent or obligated the original amount of funds proposed by the Discretionary Block Grant. In these cases, LEAs will need to consider alternate funds to meet those obligations or to replace those funds.

Learning Recovery Emergency Block Grant

In the 2022-23 State Budget, the Learning Recovery Emergency Block Grant (LREBG) provided LEAs with \$7.9 billion in one-time funds for learning recovery initiatives to be spent through the 2027-28 school year.

The May Revision reduces the Learning Recovery Emergency Block Grant by \$2.5 billion. This reduction would decrease the block grant by 32%, for a total program funding of \$5.4 billion.

LEAs have already received 100% of this grant and should consider classifying 32% of the revenue received as a liability. Doing so will allow an accurate representation of other state revenues and liabilities if this reduction becomes part of the 2023-24 State Budget and the state moves to recover the reduced amount. The return of funds will likely come no sooner than July and as a direct reduction to the principal apportionment in the 2023-24 fiscal year, although it is still unclear how and when this reduction would be implemented.

Educator Workforce Programs

Bilingual Teacher Professional Development Program

The May Revision proposes \$20 million for Bilingual Teacher Professional Development Program grants, to be awarded to applicants over five years (\$4 million per year) from 2023-24 through 2027-28.

Teacher and School Counselor Residency Grant Program

The May Revision proposes several adjustments to the Residency Grant Program, including:

- Specifying that grants shall be expended by grantees within five years of the fiscal year that the grant was awarded.
- Increasing the maximum grant per candidate from \$25,000 to \$40,000, while maintaining the requirement that the LEA match 80% of the first \$25,000 of the grant.
- Requiring a minimum compensation package of \$20,000 per candidate.
- Allowing candidates who are unable to complete their residencies because of hardship to apply for a waiver of repayment obligations.

Credentialing Flexibility Proposals

The May Revision also includes new proposals to help address teacher shortages including the following:

- Requiring the Commission on Teacher Credentialing to develop a process by which an efficient transcript review can be provided to all teacher candidates who require determinations of basic skills or subject matter competence to complete their credentialing requirements.

- Requiring the Commission on Teacher Credentialing to issue a comparable California credential to any United States military servicemember or their spouse who possesses a valid out-of-state teaching credential, if the service member is relocated to California on military orders.

Program Continuations

Transitional Kindergarten

The May Revision continues the second-year TK expansion but reduces funding to \$597 million in alignment with updated enrollment estimates. The expansion grows the program by including access to all children turning five between September 2 and April 2, estimated at an additional 42,000 children. In addition, the \$165 million that was included in the Governor’s January Budget proposal to support a second adult (certificated or classified) in each TK classroom to maintain a 12-to-1 student-to-adult ratio remains unchanged. The previously anticipated reduction of the student-to-adult ratio to 10-to-1 would not occur in 2023-24, though it could occur in a future year in which the state provides funds for this purpose. Full implementation of universal TK for all children whose fourth birthday occurs by September 1 is expected in 2025-26.

State Preschool

The May Revision maintains the approximately \$485 million included in the Governor’s January Budget proposal to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three-year-olds. With this funding comes the requirement for State Preschool Program providers to offer additional supportive services for dual language learners and to ensure that at least 7.5% of students served are students with disabilities by July 1, 2023, and 10% by July 1, 2024.

The May Revision also reflects recent legislation that allows the CDE to use:

- \$9.7 million from the 2022 Budget Act to continue to waive family fees from July 1, 2023, through September 30, 2023.
- \$112 million in federal funding to provide temporary employee stipends.

Expanded Learning Opportunities Program

The May Revision proposes to give LEAs additional time to spend the Expanded Learning Opportunities Program (ELOP) funds received in 2021-22 and 2022-23 by extending the deadline from June 30, 2023, to June 30, 2024.

Special Education

The May Revision includes an 8.22% COLA, increasing the base rate to approximately \$887.40. In addition, the May Revision retains the following policy adjustments included in the Governor’s January Budget proposal:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.22% COLA, to their member LEAs in 2023-24. This proposal intends to consider declining enrollment as part of the allocation requirement and may be further clarified prior to final approval.
- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

School Nutrition

The May Revision includes an 8.22% COLA to the Universal School Meal program state reimbursement rate. No other change is proposed to the program.

School Facilities

The May Revision includes the same proposals from the Governor's January Budget to decrease the 2023-24 planned support of the School Facility Program by \$100 million, from approximately \$2.1 billion to approximately \$2.0 billion, and to delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

Planning Factors for 2023-24 and Multi-Year Projections

Key planning factors for LEAs to incorporate into their 2023-24 adopted budgets and multi-year projections (MYPs) based on the latest information available are listed below:

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	3.94%	3.29%
Special Education COLA	8.22%	3.94%	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$16.00*	\$16.50**	\$16.90***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,044	\$3,164	\$3,268

Mandated Block Grant			
Districts			
K-8 per ADA	\$37.81	\$39.30	\$40.59
9-12 per ADA	\$72.84	\$75.71	\$78.20
Charters			
K-8 per ADA	\$19.85	\$20.63	\$21.31
9-12 per ADA	\$55.17	\$57.34	\$59.23

*Effective January 1, 2024.

**Effective January 1, 2025.

***Effective January 1, 2026.

Reserves/Reserve Cap

Under current law, there is a required cap of 10% on school district reserves in fiscal years immediately succeeding those in which the balance in the Public School System Stabilization Account (PSSSA) is equal to or greater than 3% of the total TK-12 share of the Proposition 98 Guarantee. The balance of \$9.9 billion in 2022-23 continues to trigger school district reserve caps in 2023-24.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from this requirement.

Districts should estimate whether their budgeted 2023-24 General Fund 01 and Special Reserve Fund for Other Than Capital Outlay Projects Fund 17 combined ending assigned and unassigned reserves are no more than 10% of total general fund expenditures, transfers out and other uses.

As a reminder, a district that is not exempt from the reserve cap has several options available to ensure compliance:

- Commit reserves rather than leaving reserves assigned or unassigned.
- Transfer reserves to funds other than the Special Reserve Fund for Other Than Capital Outlay Projects Fund 17.
- Contribute to restricted resources within the General Fund 01.
- If a formal salary offer has been negotiated but negotiations remain unsettled, consider budgeting the cost of the formal salary offer.

If an affected school district chooses to commit excess reserves, to comply with Education Code Section 42127.01(a), the commitment of funds should be brought to the district's board for

approval in conjunction with its proposed budget. Note that Governmental Accounting Standards Board (GASB) Statement No. 54 requires that a district's board establish the purposes for committed funds before the end of the fiscal year, but the amounts designated for each purpose may be determined as part of the year-end closing process. The commitment of funds should be a formal action and best practice would be to adopt a resolution.

Districts projecting reserves in excess of 10% are encouraged to work with their COEs to explore the available options to meet the reserve cap as part of the budget adoption process. This [FCMAT Fiscal Alert](#) provides additional information regarding managing local reserves under the cap.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2023-24 Adopted Budgets and MYPs. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning.

Although the May Revision fully funds the statutory COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$31.5 billion state budget deficit for the 2023-24 fiscal year. The May Revision proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant, and Learning Recovery Emergency Block Grant pullbacks discussed earlier, do not affect TK-12 education programs. The current state revenue forecast only assumes slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19, as well as long-term declining enrollment. While the ADA Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine LCFF-funded ADA for 2022-23, 2023-24, and 2024-25. In addition, most COVID-19 fiscal relief funding (e.g., Governor's Emergency Education Relief [GEER], Elementary and Secondary School Emergency Relief Fund [ESSER], In-Person Instruction, and Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding will expire on September 30, 2023.

LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, inflationary pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds and declining enrollment. As each LEA has unique funding and program needs, it remains essential that LEAs continuously assess their individual situations, work closely with their COE and plan accordingly to maintain fiscal solvency and educational program integrity.