



El Dorado Union High School District
El Dorado County
2023/24 Adopted Budget
June 13, 2023

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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: 4675 Missouri Flat Road, Placerville, Ca 95667

Date: June 08, 2023

Adoption Date: June 22, 2023

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: 4675 Missouri Flat Road,
Placerville, Ca 95667

Date: June 13, 2023

Time: 5:30 PM

Contact person for additional information on the budget reports:

Name: Robert Whittenberg

Title: Assistant Superintendent of Business Services

Telephone: 530-622-5081

E-mail: rwhittenberg@edusd.k12.ca.us

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 (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
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	

El Dorado Union High School District - General Fund
2023/24 Adopted Budget
Multi-Year Projection Assumptions

Revenue:

Updated budget and subsequent year projections to reflect the ongoing implementation of the Local Control Funding Formula (LCFF) , this formula rolled the revenue limit and numerous state grants into one funding model.

Based upon the Governor's Proposed 2023/24 Proposed Budget May Revision:

2023/24 - LCFF COLA funding is estimated to be 8.22%.

2024/25 - LCFF COLA funding is estimated to be 3.94%

2025/26 - LCFF COLA funding is estimated to be 3.29%

[COLA and LCFF per ADA changes are based in part upon projections and data supplied by School Services of California and the California Department of Finance]

Enrollment projections are based upon the November 2022 demographic projections and current year enrollment.

2023/24 is projected to decrease 173 from 2022/23.

2024/25 is projected to decrease 225 from 2023/24.

2025/26 is projected to decrease 89 from 2024/25.

Average Daily Attendance (ADA) P-2 projections have been updated to reflect the latest demographic study as well as the three year average of actual attendance (92%). 23/24, 24/25 and 25/26 will be based on a 3 year rolling average.

Property Tax Revenues are projected to remain stable. No increases and/or decreases are assumed.

State Grants are projected to change by the same percentages as LCFF except when additional information regarding COLA's are provided. State and Federal Funding related to COVID-19 and Learning Loss are one time funds, and will show a significant decrease after this year.

Lottery Fund Revenues are projected to be fairly stable but are adjusted by changes in the district's projected ADA. In 2023/24 \$1.44 million has been budgeted which includes \$407,000 in restricted lottery funds.

Revenues from the ongoing Mandated Cost Block Grant have remained stable. No changes are projected other than fluctuations based upon ADA and COLA when projected.

El Dorado Union High School District - General Fund
2023/24 Adopted Budget
Multi-Year Projection Assumptions

Expenditures:

Staffing and Benefits:

No Salary increases have been included for 23/24 or future years

2024/25 Certificated staffing is projected to decrease by 10.7 FTE based upon a projected decline in enrollment. Includes a 1.0 reduction in certificated management.

2025/26 Certificated staffing is projected to decrease by 4.3 FTE based upon a projected decline in enrollment.

2024/25 Classified positions are projected to move from one time funds to general fund with no overall change in FTE

In subsequent years, salaries have been adjusted to reflect the projected cost of step increases (and column where applicable).

2023/24 budget reflects a 3.3% increase in certificated health benefit costs over the prior year. The district is projecting a 10% increase for certificated health in subsequent years.

Other expenditures:

Other expenditures such as books, supplies, and other operating costs are projected to be increase in 2023/24 and then slightly increase in out years due to inflation. Inflation is currently at 3.8%.

Reserves:

Reserve for Economic Uncertainties is calculated at 3% based upon our enrollment level.

Conclusion:

The district currently has sufficient projected resources and reserves to maintain a positive fund balance through the end of 2025/26 fiscal year. The district continues to review programs and expenditures in order to maintain financial viability in the future.

Status of Other Funds:

At present, all other district funds are projected to be positive.

2023/24 General Fund Multi-Year Projections - Adopted Budget

Unrestricted

Description	Object codes	2022/23 Estimated Actuals	2023/24 Adopted Budget	% Change	2024/25 Projection	% Change	2025/26 Projection	% Change	
A. REVENUES AND OTHER FINANCING SOURCES									
1	LCFF/Revenue Limit Sources	8010-8099	\$ 79,717,075	\$ 84,220,944	5.6%	\$ 85,758,495	1.8%	\$ 85,625,626	-0.2%
2	Federal Revenues	8100-8299	\$ 173,025	\$ 100,000	-42.2%	\$ 98,750	-1.3%	\$ 97,516	-1.2%
3	State Revenues	8300-8599	\$ 2,527,196	\$ 2,795,996	10.6%	\$ 2,772,641	-0.8%	\$ 2,742,266	-1.1%
4	Other Local Revenues	8600-8799	\$ 2,005,990	\$ 1,446,865	-27.9%	\$ 1,461,334	1.0%	\$ 1,475,947	1.0%
5	Other Financing Sources	8900-8999	\$ (13,629,418)	\$ (13,366,836)	-1.9%	\$ (13,932,246)	4.2%	\$ (14,270,081)	2.4%
6	Total Revenue (sum lines A1:A5)		\$ 70,793,868	\$ 75,196,969	6.2%	\$ 76,158,974	1.3%	\$ 75,671,274	-0.6%
B. EXPENDITURES AND OTHER FINANCING USES									
1	Certificated Salaries								
a	Base Salaries		\$ 33,150,569	\$ 33,280,727		\$ 33,280,727		\$ 33,032,841	
b	Step & column adjustment		\$ -	\$ -		\$ 590,180		\$ 584,434	
c	Other Adjustments (e.g. Transfer to/from Restricted)		\$ -	\$ -		\$ 44,950		\$ 268,932	
d	Other Adjustments Increase (Reduce) FTE		\$ -	\$ -		\$ (883,016.25)		\$ (223,682)	
	# FTE Adjusted		-	-		(7.30)		(2.30)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 33,150,569	\$ 33,280,727	0.4%	\$ 33,032,841	-0.7%	\$ 33,662,525	1.9%
2	Classified Salaries								
a	Base Salaries		\$ 10,639,262	\$ 11,022,522		\$ 11,022,522		\$ 11,450,736	
b	Step & column Adjustment		\$ -	\$ -		\$ 273,949		\$ 284,592	
c	Other Adjustments (e.g. Transfer to/from Restricted)		\$ -	\$ -		\$ 154,265		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -	\$ -		\$ -		\$ -	
	# FTE Adjusted		-	-		4.06		-	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 10,639,262	\$ 11,022,522	-7.7%	\$ 11,450,736	3.9%	\$ 11,735,328	2.5%
3	Employee Benefits	3000-3999	\$ 16,875,948	\$ 17,604,705	1.0%	\$ 18,178,294	3.3%	\$ 19,028,338	4.7%
4	Books and Supplies	4000-4999	\$ 4,050,088	\$ 4,027,380	-31.1%	\$ 4,180,420	3.8%	\$ 4,339,276	3.8%
5	Services and Other Operating Expenses	5000-5999	\$ 7,538,122	\$ 8,199,657	-4.6%	\$ 7,845,550	-4.3%	\$ 8,143,681	3.8%
6	Capital Outlay	6000-6999	\$ 364,401	\$ 553,760	0.0%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,819,606	\$ 1,761,124	-11.3%	\$ 2,147,349	21.9%	\$ 2,208,062	2.8%
8	Other Outgo-Indirect Costs	7300-7399	\$ (1,184,284)	\$ (1,021,742)	-6.6%	\$ (957,411)	-6.3%	\$ (957,411)	0.0%
9	Other financing Uses	7600-7699	\$ 174,000	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments		\$ -	\$ -		\$ -		\$ -	
11	Total Expenditures (sum lines B1: B10)		\$ 73,427,712	\$ 75,428,132	-3.9%	\$ 75,877,778	0.6%	\$ 78,159,799	3.0%
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)									
			\$ (2,633,844)	\$ (231,162)		\$ 281,196		\$ (2,488,525)	
D. FUND BALANCE									
1	Net Beginning Fund Balance		\$ 10,887,619	\$ 8,253,774		\$ 8,022,612		\$ 8,303,808	
2	Ending Fund Balance (sum lines C and D1)		\$ 8,253,774	\$ 8,022,612		\$ 8,303,808		\$ 5,815,282	
Components of Ending Fund Balance									
	Fund Balance Reserves/Nonspendable		\$ 696,295	\$ 696,295		\$ 696,295		\$ 696,295	
	Restricted								
	Reserve for Economic Uncertainties		\$ 3,223,477	\$ 3,173,175		\$ 3,126,967		\$ 3,203,856	
	Committed		\$ 1,175,000	\$ 500,000		\$ 690,000		\$ -	
	Other Assignments		\$ 729,121	\$ 692,665		\$ 692,665		\$ 692,665	
	Unassigned/Unappropriated Balance		\$ 2,429,881	\$ 2,960,478		\$ 3,097,881		\$ 1,222,467	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 8,253,774	\$ 8,022,612		\$ 8,303,808		\$ 5,815,282	
RETIREE BENEFITS FUND									
	Projected Ending Fund Balance		\$ 3,707,878	\$ 3,707,878		\$ 3,707,878		\$ 3,707,878	

2023/24 General Fund Multi-Year Projections - Adopted Budget

Restricted

Description	Object codes	2022/23 Estimated Actuals	2023/24 Adopted Budget	% Change	2024/25 Projection	% Change	2025/26 Projection	% Change	
A. REVENUES AND OTHER FINANCING SOURCES									
1	LCFF/Revenue Limit Sources	8010-8099	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
2	Federal Revenues	8100-8299	\$ 4,803,020	\$ 3,232,235	-32.7%	\$ 2,260,384	-30.1%	\$ 2,260,384	0.0%
3	State Revenues	8300-8599	\$ 10,458,108	\$ 6,271,914	-40.0%	\$ 5,890,900	-6.1%	\$ 5,880,977	-0.2%
4	Other Local Revenues	8600-8799	\$ 6,422,198	\$ 5,875,040	-8.5%	\$ 5,567,763	-5.2%	\$ 5,512,085	-1.0%
5	Other Financing Sources	8900-8999	\$ 13,703,893	\$ 13,366,836	-2.5%	\$ 13,932,246	4.2%	\$ 14,270,081	2.4%
6	Total Revenue (sum lines A1:A5)		\$ 35,387,220	\$ 28,746,025	-18.8%	\$ 27,651,293	-3.8%	\$ 27,923,527	1.0%
B. EXPENDITURES AND OTHER FINANCING USES									
1	Certificated Salaries								
a	Base Salaries		\$ 5,059,163	\$ 5,298,131		\$ 5,298,131		\$ 4,695,958	
b	Step & column adjustment		\$ -	\$ -		\$ 85,732		\$ 77,257	
c	Other Adjustments (e.g.Transfer to/from Restricted)		\$ -	\$ -		\$ -			
d	Other Adjustments Increase (Reduce) FTE		\$ -	\$ -		\$ (687,905)		\$ (381,447)	
	# FTE Adjusted		-	-		(3.40)		(2.00)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 5,059,163	\$ 5,298,131	4.7%	\$ 4,695,958	-11.4%	\$ 4,391,768	-6.5%
2	Classified Salaries								
a	Base Salaries		\$ 4,131,492	\$ 4,407,697		\$ 4,407,697		\$ 4,374,915	
b	Step & column Adjustment		\$ -	\$ -		\$ 107,197		\$ 109,889	
c	Other Adjustments (e.g.Transfer to/from Restricted)		\$ -	\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -	\$ -		\$ (139,979)		\$ -	
	# FTE Adjusted		-	-		(4.06)		-	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 4,131,492	\$ 4,407,697	6.7%	\$ 4,374,915	-0.7%	\$ 4,484,804	2.5%
3	Employee Benefits	3000-3999	\$ 7,588,830	\$ 7,893,599	4.0%	\$ 7,372,335	-6.6%	\$ 7,461,018	1.2%
4	Books and Supplies	4000-4999	\$ 3,299,378	\$ 1,721,963	-47.8%	\$ 2,611,215	51.6%	\$ 2,700,518	3.4%
5	Services and Other Operating Expenses	5000-5999	\$ 8,873,224	\$ 7,011,191	-21.0%	\$ 6,608,523	-5.7%	\$ 6,870,596	4.0%
6	Capital Outlay	6000-6999	\$ 2,760,043	\$ 1,306,008	-52.7%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,209,844	\$ 1,774,469	46.7%	\$ 1,809,000	1.9%	\$ 1,843,769	1.9%
8	Other Outgo-Indirect Costs	7300-7399	\$ 1,099,440	\$ 931,292	-15.3%	\$ 882,411	-5.2%	\$ 882,411	0.0%
9	Other financing Uses	7600-7699	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments		\$ -	\$ -		\$ -		\$ -	
11	Total Expenditures (sum lines B1:B10)		\$ 34,021,415	\$ 30,344,351	-10.8%	\$ 28,354,357	-6.6%	\$ 28,634,884	13.0%
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)			\$ 1,365,804	\$ (1,598,326)		\$ (703,064)		\$ (711,357)	
D. FUND BALANCE									
1	Net Beginning Fund Balance		4,505,811	\$ 5,871,615		\$ 4,273,289		\$ 3,570,225	
2	Ending Fund Balance (sum lines C and D1)		\$ 5,871,615	\$ 4,273,289		\$ 3,570,225		\$ 2,858,868	
Components of Ending Fund Balance									
Fund Balance Reserves/Nonspendable									
Restricted									
			\$ -	\$ -		\$ -		\$ -	
			\$ 5,871,615	\$ 4,273,289		\$ 3,570,225		\$ 2,858,868	
Reserve for Economic Uncertainties									
Committed									
Assigned									
Unassigned/Unappropriated Balance									
			\$ -	\$ -		\$ -		\$ -	
Total Components of Ending Fund Balance (Must agree with line D2)									
			\$ 5,871,615	\$ 4,273,289		\$ 3,570,225		\$ 2,858,868	

2023/24 General Fund Multi-Year Projections - Adopted Budget

Combined Unrestricted/Restricted

Description	Object codes	2022/23 Estimated Actuals	2023/24 Adopted Budget	% Change	2024/25 Projection	% Change	2025/26 Projection	% Change	
A. REVENUES AND OTHER FINANCING SOURCES									
1	LCFF/Revenue Limit Sources	8010-8099	\$ 79,717,075	\$ 84,220,944	5.6%	\$ 85,758,495	1.8%	\$ 85,625,626	-0.15%
2	Federal Revenues	8100-8299	\$ 4,976,045	\$ 3,332,235	-33.0%	\$ 2,359,134	-29.2%	\$ 2,357,900	-0.05%
3	State Revenues	8300-8599	\$ 12,985,304	\$ 9,067,910	-30.2%	\$ 8,663,541	-4.5%	\$ 8,623,243	-0.47%
4	Other Local Revenues	8600-8799	\$ 8,428,189	\$ 7,321,905	-13.1%	\$ 7,029,097	-4.0%	\$ 6,988,032	-0.58%
5	Other Financing Sources	8900-8999	\$ 74,475	\$ -	0.0%	\$ -	0.0%	\$ -	0.00%
6	Total Revenue		\$ 106,181,088	\$ 103,942,994	-2.1%	\$ 103,810,267	-0.1%	\$ 103,594,801	-0.21%
B. EXPENDITURES AND OTHER FINANCING USES									
1	Certificated Salaries								
a	Base Salaries		\$ 38,209,733	\$ 38,578,858		\$ 38,578,858		\$ 37,728,799	
b	Step & column adjustment		\$ -	\$ -		\$ 675,912		\$ 661,691	
c	Other Adjustments (e.g.Transfer to/from Restricted)		\$ -	\$ -		\$ 44,950		\$ 268,932	
d	Other Adjustments Increase (Reduce) FTE		\$ -	\$ -		\$ (1,570,921)		\$ (605,129)	
	# FTE Adjusted		-	-		(10.70)		(4.30)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 38,209,733	\$ 38,578,858	0.97%	\$ 37,728,799	-2.20%	\$ 38,054,293	0.86%
2	Classified Salaries								
a	Base Salaries		\$ 14,770,754	\$ 15,430,219		\$ 15,430,219		\$ 15,825,651	
b	Step & column Adjustment		\$ -	\$ -		\$ 381,146		\$ 394,481	
c	Other Adjustments (e.g.Transfer to/from Restricted)		\$ -	\$ -		\$ 154,265		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -	\$ -		\$ (139,979)		\$ -	
	# FTE Adjusted		-	-		-		-	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 14,770,754	\$ 15,430,219	4.46%	\$ 15,825,651	2.56%	\$ 16,220,132	2.49%
3	Employee Benefits	3000-3999	\$ 24,464,779	\$ 25,498,305	4.22%	\$ 25,550,629	0.21%	\$ 26,489,356	3.67%
4	Books and Supplies	4000-4999	\$ 7,349,466	\$ 5,749,343	-21.77%	\$ 6,791,635	18.13%	\$ 7,039,794	3.65%
5	Services & Other Operating Expenses	5000-5999	\$ 16,411,347	\$ 15,210,848	-7.32%	\$ 14,454,073	-4.98%	\$ 15,014,277	3.88%
6	Capital Outlay	6000-6999	\$ 3,124,444	\$ 1,859,768	0.00%	\$ -	0.00%	\$ -	0.00%
7	Other Outgo	7100-7299; 7400-7499	\$ 3,029,450	\$ 3,535,593	16.71%	\$ 3,956,349	11.90%	\$ 4,051,831	2.41%
8	Other Outgo-Indirect Costs	7300-7399	\$ (84,844)	\$ (90,450)	6.61%	\$ (75,000)	-17.08%	\$ (75,000)	0.00%
9	Other financing Uses	7600-7699	\$ 174,000	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
10	Other Adjustments		\$ -	\$ -		\$ -		\$ -	
11	Total Expenditures		\$ 107,449,128	\$ 105,772,483	-1.56%	\$ 104,232,136	-1.46%	\$ 106,794,683	2.46%
C. NET INCREASE (DECREASE) IN FUND BALANCE			\$ (1,268,040)	\$ (1,829,488)		\$ (421,869)		\$ (3,199,882)	
D. FUND BALANCE									
1	Net Beginning Fund Balance		\$ 15,393,430	\$ 14,125,389		\$ 12,295,901		\$ 11,874,032	
2	Ending Fund Balance		\$ 14,125,389	\$ 12,295,901		\$ 11,874,032		\$ 8,674,150	
Components of Ending Fund Balance:			\$ -	\$ -		\$ -		\$ -	
	Fund Balance Reserves/Unspendable		\$ 696,295	\$ 696,295		\$ 696,295		\$ 696,295	
	Restricted		\$ 5,871,615	\$ 4,273,289		\$ 3,570,225		\$ 2,858,868	
	Reserve for Economic Uncertainties		\$ 3,223,477	\$ 3,173,175		\$ 3,126,967		\$ 3,203,856	
	Committed		\$ 1,175,000	\$ 500,000		\$ 690,000		\$ -	
	Assigned		\$ 729,121	\$ 692,665		\$ 692,665		\$ 692,665	
	Unassigned/Unappropriated Balance		\$ 2,429,881	\$ 2,960,478		\$ 3,097,881		\$ 1,222,467	
	Total Components of Ending Fund Balance		\$ 14,125,389	\$ 12,295,901		\$ 11,874,032		\$ 8,674,150	
RETIREE BENEFITS FUND			2022/23	2022/23		2024/25		2025/26	
Projected Ending Fund Balance			\$ 3,707,878	\$ 3,707,878		\$ 3,707,878		\$ 3,707,878	

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	79,717,075.00	0.00	79,717,075.00	84,220,944.00	0.00	84,220,944.00	5.6%
2) Federal Revenue		8100-8299	173,025.05	4,803,020.35	4,976,045.40	100,000.00	3,232,235.19	3,332,235.19	-33.0%
3) Other State Revenue		8300-8599	2,527,196.01	10,458,107.64	12,985,303.65	2,795,996.00	6,271,914.06	9,067,910.06	-30.2%
4) Other Local Revenue		8600-8799	2,005,990.12	6,422,198.41	8,428,188.53	1,446,864.87	5,875,040.00	7,321,904.87	-13.1%
5) TOTAL, REVENUES			84,423,286.18	21,683,326.40	106,106,612.58	88,563,804.87	15,379,189.25	103,942,994.12	-2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	33,150,569.49	5,059,163.43	38,209,732.92	33,280,726.59	5,298,131.30	38,578,857.89	1.0%
2) Classified Salaries		2000-2999	10,639,262.20	4,131,491.90	14,770,754.10	11,022,521.68	4,407,696.84	15,430,218.52	4.5%
3) Employee Benefits		3000-3999	16,875,948.29	7,588,830.25	24,464,778.54	17,604,705.07	7,893,599.45	25,498,304.52	4.2%
4) Books and Supplies		4000-4999	4,050,087.59	3,299,378.19	7,349,465.78	4,027,379.61	1,721,963.20	5,749,342.81	-21.8%
5) Services and Other Operating Expenditures		5000-5999	7,538,122.36	8,873,224.15	16,411,346.51	8,199,657.00	7,011,191.33	15,210,848.33	-7.3%
6) Capital Outlay		6000-6999	364,401.25	2,760,042.92	3,124,444.17	553,759.80	1,306,008.00	1,859,767.80	-40.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,819,605.50	1,209,844.16	3,029,449.66	1,761,124.44	1,774,469.00	3,535,593.44	16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,184,284.39)	1,099,440.43	(84,843.96)	(1,021,742.23)	931,292.27	(90,449.96)	6.6%
9) TOTAL, EXPENDITURES			73,253,712.29	34,021,415.43	107,275,127.72	75,428,131.96	30,344,351.39	105,772,483.35	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			11,169,573.89	(12,338,089.03)	(1,168,515.14)	13,135,672.91	(14,965,162.14)	(1,829,489.23)	56.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	174,000.00	0.00	174,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	74,475.00	0.00	74,475.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,703,893.37)	13,703,893.37	0.00	(13,366,836.09)	13,366,836.09	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,803,418.37)	13,703,893.37	(99,525.00)	(13,366,836.09)	13,366,836.09	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,633,844.48)	1,365,804.34	(1,268,040.14)	(231,163.18)	(1,598,326.05)	(1,829,489.23)	44.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,887,618.89	4,505,810.72	15,393,429.61	8,253,774.41	5,871,615.06	14,125,389.47	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			10,887,618.89	4,505,810.72	15,393,429.61	8,253,774.41	5,871,615.06	14,125,389.47	-8.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,887,618.89	4,505,810.72	15,393,429.61	8,253,774.41	5,871,615.06	14,125,389.47	-8.2%
2) Ending Balance, June 30 (E + F1e)			8,253,774.41	5,871,615.06	14,125,389.47	8,022,611.23	4,273,289.01	12,295,900.24	-13.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,665.00	0.00	16,665.00	16,665.00	0.00	16,665.00	0.0%
Stores		9712	40,466.07	0.00	40,466.07	40,466.07	0.00	40,466.07	0.0%
Prepaid Items		9713	639,164.11	0.00	639,164.11	639,164.11	0.00	639,164.11	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,871,615.56	5,871,615.56	0.00	4,273,289.53	4,273,289.53	-27.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,175,000.00	0.00	1,175,000.00	500,000.00	0.00	500,000.00	-57.4%
d) Assigned									
Other Assignments		9780	729,121.00	0.00	729,121.00	692,665.00	0.00	692,665.00	-5.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,223,477.00	0.00	3,223,477.00	3,173,175.00	0.00	3,173,175.00	-1.6%
Unassigned/Unappropriated Amount		9790	2,429,881.23	(.50)	2,429,880.73	2,960,476.05	(.52)	2,960,475.53	21.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	26,424,652.68	(3,552,057.76)	22,872,594.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	(406,280.00)	0.00	(406,280.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	16,665.00	0.00	16,665.00				
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	312,907.97	4,624,327.60	4,937,235.57				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	40,466.07	0.00	40,466.07				
7) Prepaid Expenditures		9330	639,164.11	0.00	639,164.11				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			27,027,575.83	1,072,269.84	28,099,845.67				
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	900,432.42	78,276.11	978,708.53				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	500,000.00	0.00	500,000.00				
4) Current Loans		9640	4,674,000.00	0.00	4,674,000.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			6,074,432.42	78,276.11	6,152,708.53				
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)			20,953,143.41	993,993.73	21,947,137.14				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	29,907,877.00	0.00	29,907,877.00	31,565,738.00	0.00	31,565,738.00	5.5%
Education Protection Account State Aid - Current Year		8012	9,413,725.00	0.00	9,413,725.00	12,410,959.00	0.00	12,410,959.00	31.8%
State Aid - Prior Years		8019	79,669.00	0.00	79,669.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	254,888.00	0.00	254,888.00	254,888.00	0.00	254,888.00	0.0%
Timber Yield Tax		8022	30,624.00	0.00	30,624.00	30,624.00	0.00	30,624.00	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	37,629,184.00	0.00	37,629,184.00	37,629,184.00	0.00	37,629,184.00	0.0%
Unsecured Roll Taxes		8042	763,321.00	0.00	763,321.00	763,321.00	0.00	763,321.00	0.0%
Prior Years' Taxes		8043	21,140.00	0.00	21,140.00	21,140.00	0.00	21,140.00	0.0%
Supplemental Taxes		8044	785,227.00	0.00	785,227.00	785,227.00	0.00	785,227.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,432,306.00	0.00	1,432,306.00	1,432,306.00	0.00	1,432,306.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	1,487.00	0.00	1,487.00	1,487.00	0.00	1,487.00	0.0%
Subtotal, LCFF Sources			80,319,448.00	0.00	80,319,448.00	84,894,874.00	0.00	84,894,874.00	5.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(602,373.00)	0.00	(602,373.00)	(673,930.00)	0.00	(673,930.00)	11.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			79,717,075.00	0.00	79,717,075.00	84,220,944.00	0.00	84,220,944.00	5.6%
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	754,300.00	754,300.00	0.00	577,266.00	577,266.00	-23.5%
Special Education Discretionary Grants		8182	0.00	249,981.00	249,981.00	0.00	693,000.00	693,000.00	177.2%
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	173,025.05	0.00	173,025.05	100,000.00	0.00	100,000.00	-42.2%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,790.00	2,790.00	0.00	2,790.00	2,790.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	82,150.00	82,150.00	New
Title I, Part A, Basic	3010	8290		590,447.27	590,447.27		565,440.00	565,440.00	-4.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		201,993.56	201,993.56		126,896.00	126,896.00	-37.2%
Title III, Part A, Immigrant Student Program	4201	8290		6,185.00	6,185.00		6,185.00	6,185.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		282,743.86	282,743.86		43,523.00	43,523.00	-84.6%
Career and Technical Education	3500-3599	8290		137,812.00	137,812.00		163,134.00	163,134.00	18.4%
All Other Federal Revenue	All Other	8290	0.00	2,576,767.66	2,576,767.66	0.00	971,851.19	971,851.19	-62.3%
TOTAL, FEDERAL REVENUE			173,025.05	4,803,020.35	4,976,045.40	100,000.00	3,232,235.19	3,332,235.19	-33.0%
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	314,283.00	314,283.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	423,462.00	0.00	423,462.00	407,466.00	0.00	407,466.00	-3.8%
Lottery - Unrestricted and Instructional Materials		8560	1,169,808.01	484,084.28	1,653,892.29	1,034,865.00	407,858.00	1,442,723.00	-12.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	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		114,606.00	114,606.00		103,145.00	103,145.00	-10.0%
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		0.00	0.00		0.00	0.00	0.0%
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	933,926.00	9,545,134.36	10,479,060.36	1,353,665.00	5,760,911.06	7,114,576.06	-32.1%
TOTAL, OTHER STATE REVENUE			2,527,196.01	10,458,107.64	12,985,303.65	2,795,996.00	6,271,914.06	9,067,910.06	-30.2%
OTHER LOCAL REVENUE									

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Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	21,607.05	0.00	21,607.05	22,045.30	0.00	22,045.30	2.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	0.00	65,000.00	68,000.00	0.00	68,000.00	4.6%
All Other Sales		8639	1,435.00	0.00	1,435.00	1,435.00	0.00	1,435.00	0.0%
Leases and Rentals		8650	182,133.66	0.00	182,133.66	182,709.00	0.00	182,709.00	0.3%
Interest		8660	223,359.99	0.00	223,359.99	65,000.00	0.00	65,000.00	-70.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	120,000.00	0.00	120,000.00	105,000.00	0.00	105,000.00	-12.5%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	30,183.46	0.00	30,183.46	29,540.00	0.00	29,540.00	-2.1%
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	1,362,270.96	1,895,158.41	3,257,429.37	973,135.57	1,140,193.00	2,113,328.57	-35.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		4,527,040.00	4,527,040.00		4,734,847.00	4,734,847.00	4.6%
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			2,005,990.12	6,422,198.41	8,428,188.53	1,446,864.87	5,875,040.00	7,321,904.87	-13.1%
TOTAL, REVENUES			84,423,286.18	21,683,326.40	106,106,612.58	88,563,804.87	15,379,189.25	103,942,994.12	-2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,332,502.27	3,639,357.56	28,971,859.83	25,039,976.07	3,917,291.30	28,957,267.37	-0.1%
Certificated Pupil Support Salaries		1200	3,243,334.93	820,754.23	4,064,089.16	3,364,066.00	689,230.00	4,053,296.00	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,337,720.16	597,826.31	4,935,546.47	4,630,040.52	684,110.00	5,314,150.52	7.7%
Other Certificated Salaries		1900	237,012.13	1,225.33	238,237.46	246,644.00	7,500.00	254,144.00	6.7%
TOTAL, CERTIFICATED SALARIES			33,150,569.49	5,059,163.43	38,209,732.92	33,280,726.59	5,298,131.30	38,578,857.89	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	128,435.77	2,122,822.85	2,251,258.62	120,057.15	2,302,754.80	2,422,811.95	7.6%
Classified Support Salaries		2200	3,529,964.78	1,599,033.35	5,128,998.13	3,686,174.98	1,726,238.98	5,412,413.96	5.5%
Classified Supervisors' and Administrators' Salaries		2300	416,962.00	0.00	416,962.00	430,353.80	0.00	430,353.80	3.2%
Clerical, Technical and Office Salaries		2400	5,379,479.65	347,691.44	5,727,171.09	5,523,564.90	344,703.06	5,868,267.96	2.5%
Other Classified Salaries		2900	1,184,420.00	61,944.26	1,246,364.26	1,262,370.85	34,000.00	1,296,370.85	4.0%
TOTAL, CLASSIFIED SALARIES			10,639,262.20	4,131,491.90	14,770,754.10	11,022,521.68	4,407,696.84	15,430,218.52	4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,226,135.69	4,648,163.82	10,874,299.51	6,396,505.89	4,715,713.51	11,112,219.40	2.2%
PERS		3201-3202	2,390,078.32	1,060,732.09	3,450,810.41	2,741,610.77	1,176,643.12	3,918,253.89	13.5%
OASDI/Medicare/Alternative		3301-3302	1,323,565.07	413,361.90	1,736,926.97	1,385,400.69	432,010.24	1,817,410.93	4.6%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	5,575,424.23	1,177,432.96	6,752,857.19	5,936,975.83	1,425,770.76	7,362,746.59	9.0%
Unemployment Insurance		3501-3502	215,694.93	47,072.11	262,767.04	27,918.07	5,612.08	33,530.15	-87.2%
Workers' Compensation		3601-3602	588,381.10	129,195.93	717,577.03	626,293.82	137,849.74	764,143.56	6.5%
OPEB, Allocated		3701-3702	495,000.00	0.00	495,000.00	490,000.00	0.00	490,000.00	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	61,668.95	112,871.44	174,540.39	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			16,875,948.29	7,588,830.25	24,464,778.54	17,604,705.07	7,893,599.45	25,498,304.52	4.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	77,000.29	1,415,932.34	1,492,932.63	131,965.47	717,074.01	849,039.48	-43.1%
Books and Other Reference Materials		4200	30,858.22	7,200.00	38,058.22	29,854.15	7,200.00	37,054.15	-2.6%
Materials and Supplies		4300	3,583,562.80	1,607,694.97	5,191,257.77	3,543,928.72	773,843.17	4,317,771.89	-16.8%
Noncapitalized Equipment		4400	358,666.28	268,550.88	627,217.16	321,631.27	223,846.02	545,477.29	-13.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,050,087.59	3,299,378.19	7,349,465.78	4,027,379.61	1,721,963.20	5,749,342.81	-21.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	325,928.37	703,543.64	1,029,472.01	311,084.47	758,302.03	1,069,386.50	3.9%
Dues and Memberships		5300	148,423.72	23,717.62	172,141.34	151,133.00	23,317.62	174,450.62	1.3%
Insurance		5400 - 5450	782,453.74	23,500.00	805,953.74	784,772.20	23,500.00	808,272.20	0.3%
Operations and Housekeeping Services		5500	3,003,815.00	6,100.00	3,009,915.00	3,355,568.00	6,100.00	3,361,668.00	11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	610,820.01	1,212,927.43	1,823,747.44	651,844.52	570,366.86	1,222,211.38	-33.0%
Transfers of Direct Costs		5710	(19,686.03)	19,686.03	0.00	(14,446.93)	14,446.93	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,000.00)	0.00	(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,455,238.32	6,808,590.65	9,263,828.97	2,713,556.41	5,607,814.41	8,321,370.82	-10.2%
Communications		5900	281,129.23	75,158.78	356,288.01	296,145.33	7,343.48	303,488.81	-14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,538,122.36	8,873,224.15	16,411,346.51	8,199,657.00	7,011,191.33	15,210,848.33	-7.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,400,101.55	1,400,101.55	0.00	989,283.00	989,283.00	-29.3%
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	364,401.25	1,359,941.37	1,724,342.62	553,759.80	316,725.00	870,484.80	-49.5%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			364,401.25	2,760,042.92	3,124,444.17	553,759.80	1,306,008.00	1,859,767.80	-40.5%
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	20,000.00	20,000.00	0.00	30,000.00	30,000.00	50.0%
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	1,158,693.00	895,932.00	2,054,625.00	1,004,829.00	988,027.00	1,992,856.00	-3.0%
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	82,150.00	82,150.00	New
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 Transfers	All Other	7221-7223	0.00	293,912.16	293,912.16	0.00	674,292.00	674,292.00	129.4%
All Other Transfers Out to All Others		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	206,262.87	0.00	206,262.87	145,269.79	0.00	145,269.79	-29.6%
Other Debt Service - Principal		7439	454,649.63	0.00	454,649.63	611,025.65	0.00	611,025.65	34.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,819,605.50	1,209,844.16	3,029,449.66	1,761,124.44	1,774,469.00	3,535,593.44	16.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(1,099,440.43)	1,099,440.43	0.00	(931,292.27)	931,292.27	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(84,843.96)	0.00	(84,843.96)	(90,449.96)	0.00	(90,449.96)	6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,184,284.39)	1,099,440.43	(84,843.96)	(1,021,742.23)	931,292.27	(90,449.96)	6.6%
TOTAL, EXPENDITURES			73,253,712.29	34,021,415.43	107,275,127.72	75,428,131.96	30,344,351.39	105,772,483.35	-1.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	174,000.00	0.00	174,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			174,000.00	0.00	174,000.00	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	74,475.00	0.00	74,475.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			74,475.00	0.00	74,475.00	0.00	0.00	0.00	-100.0%
USES									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers 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	(13,703,893.37)	13,703,893.37	0.00	(13,366,836.09)	13,366,836.09	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			(13,703,893.37)	13,703,893.37	0.00	(13,366,836.09)	13,366,836.09	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(13,803,418.37)	13,703,893.37	(99,525.00)	(13,366,836.09)	13,366,836.09	0.00	-100.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	79,717,075.00	0.00	79,717,075.00	84,220,944.00	0.00	84,220,944.00	5.6%
2) Federal Revenue		8100-8299	173,025.05	4,803,020.35	4,976,045.40	100,000.00	3,232,235.19	3,332,235.19	-33.0%
3) Other State Revenue		8300-8599	2,527,196.01	10,458,107.64	12,985,303.65	2,795,996.00	6,271,914.06	9,067,910.06	-30.2%
4) Other Local Revenue		8600-8799	2,005,990.12	6,422,198.41	8,428,188.53	1,446,864.87	5,875,040.00	7,321,904.87	-13.1%
5) TOTAL, REVENUES			84,423,286.18	21,683,326.40	106,106,612.58	88,563,804.87	15,379,189.25	103,942,994.12	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		37,872,768.85	19,552,744.13	57,425,512.98	37,671,944.08	18,680,852.25	56,352,796.33	-1.9%
2) Instruction - Related Services	2000-2999		8,608,127.94	1,710,690.41	10,318,818.35	8,878,023.38	1,958,150.80	10,836,174.18	5.0%
3) Pupil Services	3000-3999		10,383,546.10	3,011,713.32	13,395,259.42	10,759,040.66	1,662,625.07	12,421,665.73	-7.3%
4) Ancillary Services	4000-4999		1,558,402.85	158,052.68	1,716,455.53	1,775,788.03	44,533.00	1,820,321.03	6.1%
5) Community Services	5000-5999		10,155.00	2,207.33	12,362.33	0.00	512.33	512.33	-95.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,165,097.28	1,855,192.57	8,020,289.85	7,263,489.21	1,112,604.41	8,376,093.62	4.4%
8) Plant Services	8000-8999		6,834,258.77	6,520,970.83	13,355,229.60	7,316,972.16	5,110,604.53	12,427,576.69	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,821,355.50	1,209,844.16	3,031,199.66	1,762,874.44	1,774,469.00	3,537,343.44	16.7%
10) TOTAL, EXPENDITURES			73,253,712.29	34,021,415.43	107,275,127.72	75,428,131.96	30,344,351.39	105,772,483.35	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,169,573.89	(12,338,089.03)	(1,168,515.14)	13,135,672.91	(14,965,162.14)	(1,829,489.23)	56.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	174,000.00	0.00	174,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	74,475.00	0.00	74,475.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,703,893.37)	13,703,893.37	0.00	(13,366,836.09)	13,366,836.09	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,803,418.37)	13,703,893.37	(99,525.00)	(13,366,836.09)	13,366,836.09	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,633,844.48)	1,365,804.34	(1,268,040.14)	(231,163.18)	(1,598,326.05)	(1,829,489.23)	44.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,887,618.89	4,505,810.72	15,393,429.61	8,253,774.41	5,871,615.06	14,125,389.47	-8.2%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,887,618.89	4,505,810.72	15,393,429.61	8,253,774.41	5,871,615.06	14,125,389.47	-8.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,887,618.89	4,505,810.72	15,393,429.61	8,253,774.41	5,871,615.06	14,125,389.47	-8.2%
2) Ending Balance, June 30 (E + F1e)			8,253,774.41	5,871,615.06	14,125,389.47	8,022,611.23	4,273,289.01	12,295,900.24	-13.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,665.00	0.00	16,665.00	16,665.00	0.00	16,665.00	0.0%
Stores		9712	40,466.07	0.00	40,466.07	40,466.07	0.00	40,466.07	0.0%
Prepaid Items		9713	639,164.11	0.00	639,164.11	639,164.11	0.00	639,164.11	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,871,615.56	5,871,615.56	0.00	4,273,289.53	4,273,289.53	-27.2%
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	1,175,000.00	0.00	1,175,000.00	500,000.00	0.00	500,000.00	-57.4%
d) Assigned									
Other Assignments (by Resource/Object)		9780	729,121.00	0.00	729,121.00	692,665.00	0.00	692,665.00	-5.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,223,477.00	0.00	3,223,477.00	3,173,175.00	0.00	3,173,175.00	-1.6%
Unassigned/Unappropriated Amount		9790	2,429,881.23	(.50)	2,429,880.73	2,960,476.05	(.52)	2,960,475.53	21.8%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	1,045,262.75	738,506.35
6300	Lottery: Instructional Materials	31,894.53	31,894.53
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	703,805.62	268,931.19
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	314,283.00	0.00
7412	A-G Access/Success Grant	30,673.85	0.00
7413	A-G Learning Loss Mitigation Grant	156,246.62	0.00
7415	Classified School Employee Summer Assistance Program	13,678.48	13,678.48
7425	Expanded Learning Opportunities (ELO) Grant	148,736.29	.29
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	144,283.03	0.00
7435	Learning Recovery Emergency Block Grant	1,976,175.00	1,597,690.00
7810	Other Restricted State	119,622.76	8,812.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	9,719.87	9,719.87
9010	Other Restricted Local	1,177,233.76	1,604,056.82
Total, Restricted Balance		5,871,615.56	4,273,289.53

2023/24 General Fund Adopted Budget (June 13, 2023)

Explanation of Changes from 2022/23 Estimated Actuals to 2023/24 Adopted Budget

Revenues

	Object Codes	2023/23 Estimated Actuals	2023/24 Adopted Budget	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ 79,717,075	\$ 84,220,944	\$ 4,503,869	The budget proposal in May includes an estimated COLA of 8.22%
Federal Revenue	8100-8299	\$ 4,976,045	\$ 3,332,235	\$ (1,643,810)	The Majority of the one time COVID dollars were spent in 22/23, ending in 23/24
State Revenue	8300-8599	\$ 12,985,303	\$ 9,067,910	\$ (3,917,393)	The Majority of the one time COVID dollars were spent in 22/23, ending in 23/24, the state also provided one time block grants in 22/23
Other Local Revenue	8600-8799	\$ 8,428,188	\$ 7,321,904	\$ (1,106,284)	23/24 budget does not include donation funds anticipated, never known until received.
Other Financing Sources	8900-8979	\$ 74,475	\$ -	\$ (74,475)	TRANS Premium in 2022/23.
Total Revenues		\$ 106,181,086	\$ 103,942,993	\$ (2,238,093)	

Expenditures

	Object Codes	2023/23 Estimated Actuals	2023/24 Adopted Budget	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 38,209,732	\$ 38,578,857	\$ 369,125	Certificated FTE's have decreased, but 23/24 includes step and column movement
Classified Salaries	2000-2999	\$ 14,770,754	\$ 15,430,218	\$ 659,464	Increase of step and Column and additonal positions needed for incoming students
Employee Benefits	3000-3999	\$ 24,464,778	\$ 25,498,304	\$ 1,033,526	PERS rates are Increasing as well as certificated health and welfare in 2023/24.
Books and Supplies	4000-4999	\$ 7,349,465	\$ 5,749,342	\$ (1,600,123)	The Majority of the one time COVID dollars were spent in 22/23
Services and Other Operating Expenses	5000-5999	\$ 16,411,346	\$ 15,210,848	\$ (1,200,498)	The majority of one time professional development funds were spend in 22/23
Capital Outlay	6000-6999	\$ 3,124,444	\$ 1,859,767	\$ (1,264,677)	23/24 includes a large technology project, majority or large facility projects ended in 22/23
Other Outgo	7100-7299 7400-7499	\$ 3,029,449	\$ 3,535,593	\$ 506,144	Increase of contracts with EDCOE for transportation and 1:1 aides
Indirect/Direct Support Costs	7300-7399	\$ (84,843)	\$ (90,449)	\$ (5,606)	Slight change in Indirect cost from 8.16% to 6.17%, plus less one time funds to charge indirect costs too
Interfund Transfers Out	7610-7629	\$ 174,000	\$ -	\$ (174,000)	One time OPEB Contibuion
Total Expenditures		\$ 107,449,125	\$ 105,772,480	\$ (1,676,645)	

Net Increase/Decrease in Fund Balance	\$ (1,268,039)	\$ (1,829,487)	\$ (561,448)
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Beginning Fund Balance, July 1	\$ 15,393,429	\$ 14,125,390	
Projected Ending Fund Balance, June 30	\$ 14,125,390	\$ 12,295,903	\$ (1,829,487)

Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level (General Fund Only)

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: El Dorado High School District

Combined Assigned and Unassigned Fund Balances		
Fund	Fund Description	2023/24 Budget
01	General Fund	\$ 6,133,651
	District Standard Reserve Level	3%
	Less: District's Reserve Standard amount	\$ 3,173,175
Fund Balance Requiring a Statement of Reasons		\$ 2,960,477

Fund 01, Objects 9780/9789/9790

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level			
Form	Fund	2023/24 Budget	Reasons
01	General Fund	\$ 40,466	Stores
		\$ 1,088,181	Funds needed to offset future increases to PERS as well as for other unforeseen contingencies.
01	General Fund	\$ 692,665	Site Carryover
01	General Fund	\$ 500,000	Committed for Special Education and Facilities
01	General Fund	\$ 639,164	PrePaid Items
Total of Substantiated Needs		\$ 2,960,476	

Remaining Unsubstantiated Balance \$ 0 *[Balance should be zero]*

**El Dorado Union High School District
2023-24 Education Protection Act Plan**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Local Control Funding Formula Sources	8010-8099	12,410,959
TOTAL AVAILABLE		12,410,959
EXPENDITURES AND OTHER FINANCING USES		
	Functions	
Instruction		
Teacher Salaries & Benefits	1000-1999	12,410,959
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiolgy Services	3150	
Pupil Testing Services	3160	
Pupil Transportaion	3600	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		12,410,959
ENDING BALANCE		-

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):	6,087.45	
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	6,366	6,367		
Charter School	102	103		
Total ADA	6,468	6,470	N/A	Met
Second Prior Year (2021-22)				
District Regular	6,214	6,443		
Charter School	102	102		
Total ADA	6,316	6,545	N/A	Met
First Prior Year (2022-23)				
District Regular	6,383	6,449		
Charter School	110	96		
Total ADA	6,493	6,545	N/A	Met
Budget Year (2023-24)				
District Regular	6,317			
Charter School	85			
Total ADA	6,402			

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	6,747	6,846		
Charter School	108	116		
Total Enrollment	6,855	6,962	N/A	Met
Second Prior Year (2021-22)				
District Regular	6,780	6,898		
Charter School	118	110		
Total Enrollment	6,898	7,008	N/A	Met
First Prior Year (2022-23)				
District Regular	6,742	6,616		
Charter School	110	99		
Total Enrollment	6,852	6,715	2.0%	Not Met
Budget Year (2023-24)				
District Regular	6,445			
Charter School	97			
Total Enrollment	6,542			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district saw less students enroll in 22-23 then predicted with our prior demographic study. The district updates our demographic study annually to try to keep up with trends occurring within our community.

- 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	6,367	6,846	
Charter School	103	116	
Total ADA/Enrollment	6,470	6,962	92.9%
Second Prior Year (2021-22)			
District Regular	6,443	6,898	
Charter School	102	110	
Total ADA/Enrollment	6,545	7,008	93.4%
First Prior Year (2022-23)			
District Regular	6,138	6,616	
Charter School	96	99	
Total ADA/Enrollment	6,234	6,715	92.8%
		Historical Average Ratio:	93.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	93.6%

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	6,003	6,445		
Charter School	85	97		
Total ADA/Enrollment	6,087	6,542	93.1%	Met
1st Subsequent Year (2024-25)				
District Regular	5,800	6,225		
Charter School	92	80		
Total ADA/Enrollment	5,892	6,305	93.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	5,720	6,138		
Charter School	90	78		
Total ADA/Enrollment	5,810	6,216	93.5%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	6,613.30	6,470.57	6,345.00	6,127.00
b. Prior Year ADA (Funded)		6,613.30	6,470.57	6,345.00
c. Difference (Step 1a minus Step 1b)		(142.73)	(125.57)	(218.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.16%)	(1.94%)	(3.44%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		79,717,075.00	84,220,994.00	85,758,495.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		6,552,743.57	3,318,307.16	2,821,454.49
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)				
		6.06%	2.00%	(.15%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.06% to 7.06%	1.00% to 3.00%	-1.15% to 0.85%

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)	40,918,177.00	40,918,177.00		
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)	80,239,779.00	84,894,874.00	86,445,570.00	86,336,665.00
District's Projected Change in LCFF Revenue:		5.80%	1.83%	(.13%)
LCFF Revenue Standard		5.06% to 7.06%	1.00% to 3.00%	-1.15% to 0.85%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	48,885,464.78	
Second Prior Year (2021-22)	53,946,192.81	66,668,606.96	80.9%
First Prior Year (2022-23)	60,665,779.98	73,253,712.29	82.8%
	Historical Average Ratio:		83.8%

	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):	80.8% to 86.8%	80.8% to 86.8%	80.8% to 86.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	61,907,953.34		
1st Subsequent Year (2024-25)	62,661,870.27	75,877,778.27	82.6%	Met
2nd Subsequent Year (2025-26)	64,426,190.27	78,159,798.27	82.4%	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):	6.06%	2.00%	(.15%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.94% to 16.06%	-8.00% to 12.00%	-10.15% to 9.85%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.06% to 11.06%	-3.00% to 7.00%	-5.15% to 4.85%

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)	4,976,045.40		
Budget Year (2023-24)	3,332,235.19	(33.03%)	Yes
1st Subsequent Year (2024-25)	2,359,134.00	(29.20%)	Yes
2nd Subsequent Year (2025-26)	2,357,900.00	(.05%)	No

Explanation:
(required if Yes)

2022-23 federal funds were inflated due to onetime COVID relief funds provided by the federal government. Being that the funds are unearned revenue, the district was unable to recognize the revenue until it was spent. The funds will be fully spent by the end of fiscal year 23/24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	12,985,303.65		
Budget Year (2023-24)	9,067,910.06	(30.17%)	Yes
1st Subsequent Year (2024-25)	8,663,541.00	(4.46%)	Yes
2nd Subsequent Year (2025-26)	8,623,243.00	(.47%)	No

Explanation:
(required if Yes)

2022-23 funds were inflated due to one time funds being provided by the state. The state originally gave multiple funding sources to mitigate COVID-19, and then in 22-23 gave two large one time block grants. The funds are being spent down and will be full spent by 24/25.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	8,428,188.53		
Budget Year (2023-24)	7,321,904.87	(13.13%)	Yes
1st Subsequent Year (2024-25)	7,029,097.00	(4.00%)	Yes
2nd Subsequent Year (2025-26)	6,988,032.00	(.58%)	No

Explanation:
(required if Yes)

Prop 28 is in restricted local funds, with the reduction of Prop 98, we estimate a drop in funding over time. This will be moved, once the state defines a funding sources within SACS.

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

First Prior Year (2022-23)	7,349,465.78		
Budget Year (2023-24)	5,749,342.81	(21.77%)	Yes
1st Subsequent Year (2024-25)	6,791,635.00	18.13%	Yes
2nd Subsequent Year (2025-26)	7,039,794.00	3.65%	No

Explanation:
(required if Yes)

With the reduction of one time funds, expenses of supplies will be reduced since there will no longer be one time funds to carry those expenditures.

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

First Prior Year (2022-23)	16,411,346.51		
Budget Year (2023-24)	15,210,848.33	(7.32%)	Yes
1st Subsequent Year (2024-25)	14,454,073.00	(4.98%)	Yes
2nd Subsequent Year (2025-26)	15,014,277.00	3.88%	No

Explanation:
(required if Yes)

While one time funds are being spent down, services such as utilities are projected to increase over time. Currently there is an inflation factor of 3.8% built into the MYP.

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

First Prior Year (2022-23)	26,389,537.58		
Budget Year (2023-24)	19,722,050.12	(25.27%)	Not Met
1st Subsequent Year (2024-25)	18,051,772.00	(8.47%)	Not Met
2nd Subsequent Year (2025-26)	17,969,175.00	(.46%)	Met

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

First Prior Year (2022-23)	23,760,812.29		
Budget Year (2023-24)	20,960,191.14	(11.79%)	Not Met
1st Subsequent Year (2024-25)	21,245,708.00	1.36%	Met
2nd Subsequent Year (2025-26)	22,054,071.00	3.80%	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)

2022-23 federal funds were inflated due to onetime COVID relief funds provided by the federal government. Being that the funds are unearned revenue, the district was unable to recognize the revenue until it was spent. The funds will be fully spent by the end of fiscal year 23/24.

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

2022-23 funds were inflated due to one time funds being provided by the state. The state originally gave multiple funding sources to mitigate COVID-19, and then in 22-23 gave two large one time block grants. The funds are being spent down and will be full spent by 24/25.

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

Prop 28 is in restricted local funds, with the reduction of Prop 98, we estimate a drop in funding over time. This will be moved, once the state defines a funding sources within SACS.

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)

With the reduction of one time funds, expenses of supplies will be reduced since there will no longer be one time funds to carry those expenditures.

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

While one time funds are being spent down, services such as utilities are projected to increase over time. Currently there is an inflation factor of 3.8% built into the MYP.

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?
- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

101,057,636.16

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

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

101,057,636.16	3,031,729.08	4,794,002.34	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,413,200.00	2,908,800.00	3,223,477.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,570,987.41	6,500,236.45	2,429,881.23
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.50)	(.50)
e. Available Reserves (Lines 1a through 1d)	8,984,187.41	9,409,035.95	5,653,357.73
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	80,439,886.75	96,959,884.21	107,449,127.72
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)	80,439,886.75	96,959,884.21	107,449,127.72
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.2%	9.7%	5.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.7%	3.2%	1.8%

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)	4,174,921.33	56,228,306.42	N/A	Met
Second Prior Year (2021-22)	892,795.40	66,670,402.06	N/A	Met
First Prior Year (2022-23)	(2,633,844.48)	73,427,712.29	3.6%	Not Met
Budget Year (2023-24) (Information only)	(231,163.18)	75,428,131.96		

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)

The district predicted to be deficit spending, and recognizes a structural deficit. This is larger than it should be due to the 10% reserve cap that was placed on LEA's in 22/23. The district has a budget advisory committee in place to help mitigate the structural deficit.

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)	5,064,520.00	5,819,902.16	N/A		Met
Second Prior Year (2021-22)	8,431,638.83	9,994,823.49	N/A		Met
First Prior Year (2022-23)	8,271,299.37	10,887,618.89	N/A		Met
Budget Year (2023-24) (Information only)	8,253,774.41				

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)

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.)	6,087	6,264	6,048
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)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	105,772,483.35	104,232,135.41	106,794,682.41
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)	105,772,483.35	104,232,135.41	106,794,682.41
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,173,174.50	3,126,964.06	3,203,840.47
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)	3,173,174.50	3,126,964.06	3,203,840.47

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,173,175.00	3,126,967.00	3,203,856.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,960,476.05	3,097,879.96	1,222,466.69
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)	(.52)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,133,650.53	6,224,846.96	4,426,322.69
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.80%	5.97%	4.14%
District's Reserve Standard (Section 10B, Line 7):	3,173,174.50	3,126,964.06	3,203,840.47
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?

Yes

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

The district is still in litigation with a pending SAM case, potential pay out up to \$150k built into 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)?

Yes

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:

Forest Reserves are budgeted annually, however they are not material to the budget at \$100k

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)	(13,703,893.37)			
Budget Year (2023-24)	(13,366,836.09)	(337,057.28)	(2.5%)	Met
1st Subsequent Year (2024-25)	(13,932,246.00)	565,409.91	4.2%	Met
2nd Subsequent Year (2025-26)	(14,270,081.00)	337,835.00	2.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	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
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	174,000.00			
Budget Year (2023-24)	0.00	(174,000.00)	(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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

The district did a one time contribution to Fund 71 for retiree benefits to help keep the district with the 10% reserve cap.

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

Project Information:

(required if YES)

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:

Retirees can get benefit at their benefit cap depending on bargaining group for up to 5 years or age 65 once retired from the district. This program sunshined in 2012, so is only applicable for employees hired prior to 2012

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
	0	2,660,766

4 OPEB Liabilities Data must be entered.

a. Total OPEB liability	9,423,524.00	
b. OPEB plan(s) fiduciary net position (if applicable)	3,033,878.00	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	6,389,646.00	
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022	

5 OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	490,000.00	500,000.00	500,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	46.00	50.00	50.00

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

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

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

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

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	297.06	295.81	286.51	282.21

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.

Have not gone to the table to settle for 23/24 at this time, will begin negotiations after the state budget is settled and tax revenues for the state come in October.
--

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)
--------------------------	----------------------------------	----------------------------------

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

	\$358,900		
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
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes	
\$4,891,556	\$5,380,712	\$5,918,783	
3.3%	10.0%	10.0%	

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:

No			
----	--	--	--

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes	
Included in budget	\$675,912	\$661,691	
1.6%	1.6%	1.6%	

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

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

Yes	No	No	
Yes	Yes	Yes	

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	210.85	234.28	234.28	234.28

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.

Have not gone to the table to settle for 23/24 at this time, will begin negotiations after the state budget is settled and tax revenues for the state come in October.

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)

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

	\$177,066		
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
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes	
\$2,282,864	\$2,282,864	\$2,282,864	
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:

No			
----	--	--	--

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes	
Included in budget	\$381,146	\$394,481	
2.5%	2.5%	2.5%	

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

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

No	No	No	
Yes	Yes	Yes	

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	57.4	62	61	61

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.

Have not gone to the table to settle for 23/24 at this time, will begin negotiations after the state budget is settled and tax revenues for the state come in October.

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

\$126,876

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

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

\$196,951

\$196,951

\$196,951

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%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step and column adjustments

Included in budget

Included in budget

Included in budget

3. Percent change in step & column over prior year

3.2%

3.2%

3.2%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of other benefits

0

0

0

3. Percent change in cost of other benefits over prior year

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

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

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)	6,137.72	6,137.72	6,448.61	6,002.57	6,002.57	6,317.41
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)	6,137.72	6,137.72	6,448.61	6,002.57	6,002.57	6,317.41
5. District Funded County Program ADA						
a. County Community Schools	60.68	60.68	60.68	63.71	63.71	63.71
b. Special Education-Special Day Class	4.38	4.38	4.38	0.00	0.00	0.00
c. Special Education-NPS/LCI	3.29	3.29	3.29	4.57	4.57	4.57
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)	68.35	68.35	68.35	68.28	68.28	68.28
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,206.07	6,206.07	6,516.96	6,070.85	6,070.85	6,385.69
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	96.34	96.34	96.34	84.88	84.88	84.88
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)	96.34	96.34	96.34	84.88	84.88	84.88
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)	96.34	96.34	96.34	84.88	84.88	84.88

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:

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 13, 2023

For additional information on this certification, please contact:

Name: Robert Whittenberg
Title: Assistant Superintendent of Business Services
Telephone: 530-622-5081
E-mail: rwhittenberg@edusd.k12.ca.us

Budget, July 1
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

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	60,459,646.40		60,459,646.40		1,268,815.00	59,190,831.40	3,307,448.90
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	17,120,000.00		17,120,000.00		685,000.00	16,435,000.00	1,232,966.10
Leases Payable	523,779.80		523,779.80		97,676.71	426,103.09	116,009.00
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	1,140,362.41		1,140,362.41			1,140,362.41	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	79,243,788.61	0.00	79,243,788.61	0.00	2,051,491.71	77,192,296.90	4,656,424.00
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

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	128,628.00		489,209.98	617,837.98
2. State Lottery Revenue	8560	1,169,808.01		484,084.28	1,653,892.29
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)		1,298,436.01	0.00	973,294.26	2,271,730.27
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	8,775.00		918,362.61	927,137.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	996,075.00			996,075.00
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			23,037.12	23,037.12
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)		1,004,850.00	0.00	941,399.73	1,946,249.73
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	293,586.01	0.00	31,894.53	325,480.54
D. COMMENTS:					
Some curriculum is completely digital and coded to 5806					

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

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

Description	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	895,480.78	895,480.00	0.0%
3) Other State Revenue		8300-8599	2,085,793.08	2,085,793.00	0.0%
4) Other Local Revenue		8600-8799	272,564.49	247,500.00	-9.2%
5) TOTAL, REVENUES			3,253,838.35	3,228,773.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	967,069.85	1,092,912.81	13.0%
3) Employee Benefits		3000-3999	411,048.79	526,390.94	28.1%
4) Books and Supplies		4000-4999	1,345,823.88	1,374,533.02	2.1%
5) Services and Other Operating Expenditures		5000-5999	162,955.59	163,894.00	0.6%
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	84,843.96	90,449.96	6.6%
9) TOTAL, EXPENDITURES			2,971,742.07	3,248,180.73	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			282,096.28	(19,407.73)	-106.9%
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)			282,096.28	(19,407.73)	-106.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,277,305.97	1,559,402.25	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,277,305.97	1,559,402.25	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,277,305.97	1,559,402.25	22.1%
2) Ending Balance, June 30 (E + F1e)			1,559,402.25	1,539,994.52	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,385.00	0.00	-100.0%
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	1,556,017.25	1,539,994.52	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
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	1,386,270.46		
		9111	(29,588.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,385.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					
		9200	.03		
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,360,067.49		
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	7.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	119,487.61		
6) TOTAL, LIABILITIES			119,495.58		
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)			1,240,571.91		
FEDERAL REVENUE					
Child Nutrition Programs		8220	895,480.78	895,480.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			895,480.78	895,480.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,085,793.08	2,085,793.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,085,793.08	2,085,793.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	260,000.00	240,000.00	-7.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,354.49	7,000.00	-38.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,210.00	500.00	-58.7%
TOTAL, OTHER LOCAL REVENUE			272,564.49	247,500.00	-9.2%
TOTAL, REVENUES			3,253,838.35	3,228,773.00	-0.8%
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	500,306.43	617,529.27	23.4%
Classified Supervisors' and Administrators' Salaries		2300	419,861.19	427,563.20	1.8%
Clerical, Technical and Office Salaries		2400	46,902.23	47,820.34	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			967,069.85	1,092,912.81	13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,456.04	8,769.80	3.7%
PERS		3201-3202	205,053.36	261,949.45	27.7%
OASDI/Medicare/Alternative		3301-3302	76,911.17	78,271.79	1.8%
Health and Welfare Benefits		3401-3402	85,233.26	161,780.16	89.8%
Unemployment Insurance		3501-3502	5,212.46	530.72	-89.8%
Workers' Compensation		3601-3602	14,242.54	15,089.02	5.9%

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	15,939.96	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			411,048.79	526,390.94	28.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,758.55	27,703.00	-0.2%
Noncapitalized Equipment		4400	17,000.00	32,000.00	88.2%
Food		4700	1,301,065.33	1,314,830.02	1.1%
TOTAL, BOOKS AND SUPPLIES			1,345,823.88	1,374,533.02	2.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,966.85	31,900.00	-0.2%
Dues and Memberships		5300	2,006.25	2,000.00	-0.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	6,000.00	20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,000.00	18,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,000.00	50,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,807.49	54,819.00	0.0%
Communications		5900	1,175.00	1,175.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,955.59	163,894.00	0.6%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	84,843.96	90,449.96	6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			84,843.96	90,449.96	6.6%
TOTAL, EXPENDITURES			2,971,742.07	3,248,180.73	9.3%
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	895,480.78	895,480.00	0.0%
3) Other State Revenue		8300-8599	2,085,793.08	2,085,793.00	0.0%
4) Other Local Revenue		8600-8799	272,564.49	247,500.00	-9.2%
5) TOTAL, REVENUES			3,253,838.35	3,228,773.00	-0.8%
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		2,880,723.11	3,150,555.77	9.4%
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		84,843.96	90,449.96	6.6%
8) Plant Services	8000-8999		6,175.00	7,175.00	16.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,971,742.07	3,248,180.73	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			282,096.28	(19,407.73)	-106.9%
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)			282,096.28	(19,407.73)	-106.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,277,305.97	1,559,402.25	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,277,305.97	1,559,402.25	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,277,305.97	1,559,402.25	22.1%
2) Ending Balance, June 30 (E + F1e)			1,559,402.25	1,539,994.52	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,385.00	0.00	-100.0%
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	1,556,017.25	1,539,994.52	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,556,017.25	1,539,994.52
Total, Restricted Balance		1,556,017.25	1,539,994.52

2023/24 Cafeteria Fund Adopted Budget (June 13, 2023)

Explanation of Changes from 2022/23 Estimated Actuals to 2023/24 Adopted Budget

Revenues

	Object Codes	2023/23 Estimated Actuals	2023/24 Adopted Budget	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 895,480	\$ 895,480	\$ -	
State Revenue	8300-8599	\$ 2,085,793	\$ 2,085,793	\$ -	
Other Local Revenue	8600-8799	\$ 272,564	\$ 247,500	\$ (25,064)	Anticipated drop in a la cart sales
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Total Revenues		\$ 3,253,837	\$ 3,228,773	\$ (25,064)	

Expenditures

	Object Codes	2023/23 Estimated Actuals	2023/24 Adopted Budget	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ 967,069	\$ 1,092,912	\$ 125,843	Assuming open positions will be filled in 23/24
Employee Benefits	3000-3999	\$ 411,048	\$ 526,390	\$ 115,342	Increase due to PERS rate increase
Books and Supplies	4000-4999	\$ 1,345,823	\$ 1,374,533	\$ 28,710	Increase anticipated due to inflation
Services and Other Operating Expenses	5000-5999	\$ 162,955	\$ 163,894	\$ 939	
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 84,843	\$ 90,449	\$ 5,606	Increased indirect due to increased costs
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 2,971,738	\$ 3,248,178	\$ 276,440	

Net Increase/Decrease in Fund Balance	\$ 282,099	\$ (19,405)		
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Beginning Fund Balance, July 1	\$ 1,277,305	\$ 1,559,404		
Projected Ending Fund Balance, June 30	\$ 1,559,404	\$ 1,539,999		

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	100,000.00	125,000.00	25.0%
5) TOTAL, REVENUES			100,000.00	125,000.00	25.0%
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	17,500.00	17,500.00	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			17,500.00	17,500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			82,500.00	107,500.00	30.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	174,000.00	0.00	-100.0%
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			174,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			256,500.00	107,500.00	-58.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,160,766.16	3,417,266.16	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,160,766.16	3,417,266.16	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,160,766.16	3,417,266.16	8.1%
2) Ending Net Position, June 30 (E + F1e)			3,417,266.16	3,524,766.16	3.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,417,266.16	3,524,766.16	3.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,785,286.79		
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	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			3,285,286.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			3,285,286.79		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,000.00	125,000.00	25.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	125,000.00	25.0%
TOTAL, REVENUES			100,000.00	125,000.00	25.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,500.00	17,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,500.00	17,500.00	0.0%
TOTAL, EXPENSES			17,500.00	17,500.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	174,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			174,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			174,000.00	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	100,000.00	125,000.00	25.0%
5) TOTAL, REVENUES			100,000.00	125,000.00	25.0%
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		17,500.00	17,500.00	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			17,500.00	17,500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			82,500.00	107,500.00	30.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	174,000.00	0.00	-100.0%
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			174,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			256,500.00	107,500.00	-58.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,160,766.16	3,417,266.16	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,160,766.16	3,417,266.16	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,160,766.16	3,417,266.16	8.1%
2) Ending Net Position, June 30 (E + F1e)			3,417,266.16	3,524,766.16	3.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,417,266.16	3,524,766.16	3.1%

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

2023/24 Retiree Benefit Fund Adopted Budget (June 13, 2023)

Explanation of Changes from 2022/23 Estimated Actuals to 2023/24 Adopted Budget

Revenues

	Object Codes	2023/23 Estimated Actuals	2023/24 Adopted Budget	Change	Description of Major Changes
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 100,000	\$ 125,000	\$ 25,000	Funds are invested in an index fund. As such, revenues will fluctuate.
Interfund Transfers In	8910-8929	\$ 174,000	\$ -	\$ (174,000)	Contribution from the General Fund.
Total Revenues		\$ 274,000	\$ 125,000	\$ (149,000)	

Expenditures

	Object Codes	2023/23 Estimated Actuals	2023/24 Adopted Budget	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 17,500	\$ 17,500	\$ -	Trustee Fees
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 17,500	\$ 17,500	\$ -	

Net Increase/Decrease in Fund Balance	\$ 256,500	\$ 107,500	\$ (149,000)	
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Beginning Fund Balance, July 1	\$ 3,160,766	\$ 3,417,266		
Projected Ending Fund Balance, June 30	\$ 3,417,266	\$ 3,524,766	\$ 107,500	

Summary of Facilities Funds - 2023/24 Adopted Budget (June 13, 2023)

Revenues

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay Projects	Fund 49 Capital Projects Fund for Blended Component Units	Total
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	\$ -
State Revenue	8300-8599	\$ -	\$ -	\$ -	\$ -
Other Local Revenue	8600-8799	\$ 1,650,000	\$ 1,200	\$ 2,361,000	\$ 4,012,200
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 1,650,000	\$ 1,200	\$ 2,361,000	\$ 4,012,200

Expenditures

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay Projects	Fund 49 Capital Projects Fund for Blended Component Units	Total
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 22,030	\$ -	\$ -	\$ 22,030
Employee Benefits	3000-3999	\$ 10,793	\$ -	\$ -	\$ 10,793
Books and Supplies	4000-4999	\$ 100	\$ -	\$ -	\$ 100
Services & Other Operating Expenses	5000-5999	\$ 74,500	\$ -	\$ 230,000	\$ 304,500
Capital Outlay	6000-6999	\$ -	\$ -	\$ 2,700,000	\$ 2,700,000
Other Outgo	7100-7299	\$ 523,560	\$ -	\$ 117,467	\$ 641,027
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 630,983	\$ -	\$ 3,047,467	\$ 3,678,450

Net Increase/Decrease in Fund Balance		\$ 1,019,017	\$ 1,200	\$ (686,467)	\$ 333,750
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Beginning Fund Balance, July 1		\$ 5,972,641	\$ 133,547	\$ 11,794,171	\$ 18,130,349
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Projected Ending Fund Balance, June 30		\$ 6,991,658	\$ 134,747	\$ 11,107,704	\$ 18,464,099
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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	1,652,724.11	1,650,000.00	-0.2%
5) TOTAL, REVENUES			1,652,724.11	1,650,000.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,081.72	22,030.35	29.0%
3) Employee Benefits		3000-3999	8,112.20	10,793.53	33.1%
4) Books and Supplies		4000-4999	100.00	100.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	136,142.50	74,450.00	-45.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	526,386.36	523,560.91	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			687,822.78	630,934.79	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			964,901.33	1,019,065.21	5.6%
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)			964,901.33	1,019,065.21	5.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,007,738.13	5,972,639.46	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,007,738.13	5,972,639.46	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,007,738.13	5,972,639.46	19.3%
2) Ending Balance, June 30 (E + F1e)			5,972,639.46	6,991,704.67	17.1%
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	5,972,639.46	6,991,704.67	17.1%
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	5,985,283.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(165,515.00)		
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			5,819,768.80		
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	2,404.00		
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			2,404.00		
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)			5,817,364.80		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	52,724.11	50,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,600,000.00	1,600,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				1,652,724.11	1,650,000.00
TOTAL, REVENUES				1,652,724.11	1,650,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	17,081.72	22,030.35
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			17,081.72	22,030.35	29.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,333.62	5,877.70	35.6%
OASDI/Medicare/Alternative		3301-3302	1,246.56	1,685.32	35.2%
Health and Welfare Benefits		3401-3402	2,213.26	2,906.00	31.3%
Unemployment Insurance		3501-3502	85.41	11.02	-87.1%
Workers' Compensation		3601-3602	233.35	313.49	34.3%
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			8,112.20	10,793.53	33.1%
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	100.00	100.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100.00	100.00	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	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	136,142.50	74,450.00	-45.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			136,142.50	74,450.00	-45.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	179,267.08	176,441.63	-1.6%
Other Debt Service - Principal		7439	347,119.28	347,119.28	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			526,386.36	523,560.91	-0.5%
TOTAL, EXPENDITURES			687,822.78	630,934.79	-8.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	1,652,724.11	1,650,000.00	-0.2%
5) TOTAL, REVENUES			1,652,724.11	1,650,000.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		156,936.42	102,873.88	-34.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	530,886.36	528,060.91	-0.5%
10) TOTAL, EXPENDITURES			687,822.78	630,934.79	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			964,901.33	1,019,065.21	5.6%
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)			964,901.33	1,019,065.21	5.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,007,738.13	5,972,639.46	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,007,738.13	5,972,639.46	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,007,738.13	5,972,639.46	19.3%
2) Ending Balance, June 30 (E + F1e)			5,972,639.46	6,991,704.67	17.1%
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	5,972,639.46	6,991,704.67	17.1%
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	2023-24
		Estimated Actuals	Budget
9010	Other Restricted Local	5,972,639.46	6,991,704.67
Total, Restricted Balance		5,972,639.46	6,991,704.67

2023/24 Capital Facilities Fund Adopted Budget (June 13, 2023)

Explanation of Changes from 2022/23 Estimated Actuals to 2023/24 Adopted Budget

Revenues					
	Object Codes	Estimated Actuals 2022/23	Adopted Budget 2023/24	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 1,652,724	\$ 1,650,000	\$ (2,724)	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Total Revenues		\$ 1,652,724	\$ 1,650,000	\$ (2,724)	
Expenditures					
	Object Codes	Estimated Actuals 2022/23	Adopted Budget 2023/24	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ 17,081	\$ 22,030	\$ 4,949	Step increase
Employee Benefits	3000-3999	\$ 8,112	\$ 10,793	\$ 2,681	PERS rate increase
Books and Supplies	4000-4999	\$ 100	\$ 100	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 136,142	\$ 74,500	\$ (61,642)	Facility Mast Plan done in 22/23
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	One time Technology upgrade in 21/22
Other Outgo	7100-7299	\$ 526,386	\$ 523,560	\$ (2,826)	Regular scheduled COP payment increase
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 687,821	\$ 630,983	\$ (56,838)	
Net Increase/Decrease in Fund Balance		\$ 964,903	\$ 1,019,017	\$ 54,114	
Beginning Fund Balance, July 1		\$ 5,007,738	\$ 5,972,641		
Projected Ending Fund Balance, June 30		\$ 5,972,641	\$ 6,991,658		

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	1,200.00	1,200.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	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)			1,200.00	1,200.00	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)			1,200.00	1,200.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,347.21	133,547.21	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,347.21	133,547.21	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,347.21	133,547.21	0.9%
2) Ending Balance, June 30 (E + F1e)			133,547.21	134,747.21	0.9%
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	133,547.21	134,747.21	0.9%
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	133,900.92		
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			133,900.92		
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)			133,900.92		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	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			1,200.00	1,200.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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 EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	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)			1,200.00	1,200.00	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)			1,200.00	1,200.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,347.21	133,547.21	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,347.21	133,547.21	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,347.21	133,547.21	0.9%
2) Ending Balance, June 30 (E + F1e)			133,547.21	134,747.21	0.9%
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	133,547.21	134,747.21	0.9%
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	133,547.21	134,747.21
Total, Restricted Balance		133,547.21	134,747.21

2023/24 Special Reserve for Capital Outlay Projects Adopted Budget (June 13, 2023)
Explanation of Changes from 2022/23 Estimated Actuals to 2023/24 Adopted Budget

Revenues

	Object Codes	Estimated Actuals 2022/23	Adopted Budget 2023/24	Change	Description of Major Changes
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 1,200	\$ 1,200	\$ -	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
Total Revenues		\$ 1,200	\$ 1,200	\$ -	

Expenditures

	Object Codes	Estimated Actuals 2022/23	Adopted Budget 2023/24	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ -	\$ -	\$ -	
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299	\$ -	\$ -	\$ -	
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ -	\$ -	\$ -	

Net Increase/Decrease in Fund Balance	\$ 1,200	\$ 1,200	\$ -	
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Beginning Fund Balance, July 1	\$ 132,347	\$ 133,547		
Projected Ending Fund Balance, June 30	\$ 133,547	\$ 134,747		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,360,937.73	2,361,000.00	0.0%
5) TOTAL, REVENUES			2,360,937.73	2,361,000.00	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	362,526.37	230,000.00	-36.6%
6) Capital Outlay		6000-6999	0.00	2,700,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	118,106.70	117,467.69	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			480,633.07	3,047,467.69	534.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,880,304.66	(686,467.69)	-136.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,880,304.66	(686,467.69)	-136.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,913,866.86	11,794,171.52	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,913,866.86	11,794,171.52	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,913,866.86	11,794,171.52	19.0%
2) Ending Balance, June 30 (E + F1e)			11,794,171.52	11,107,703.83	-5.8%
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	11,794,171.52	11,107,703.83	-5.8%
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	3,233,682.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(107,689.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	7,956,624.60		
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			11,082,618.01		
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)			11,082,618.01		
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					
Restricted Levies - Other					
Homeowners' Exemptions					
Other Subventions/In-Lieu Taxes					
All Other State Revenue					
TOTAL, OTHER STATE REVENUE					
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll					
Unsecured Roll					
Prior Years' Taxes					
Supplemental Taxes					
Non-Ad Valorem Taxes					
Parcel Taxes					
Other					
Community Redevelopment Funds Not Subject to LCFF Deduction					
Penalties and Interest from Delinquent Non-LCFF Taxes					
Sales					
Sale of Equipment/Supplies					
Leases and Rentals					
Interest					
Net Increase (Decrease) in the Fair Value of Investments					
Other Local Revenue					
All Other Local Revenue					
All Other Transfers In from All Others					
TOTAL, OTHER LOCAL REVENUE					
TOTAL, REVENUES					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemployment Insurance		3501-3502	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.0%	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	362,526.37	230,000.00	-36.6%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			362,526.37	230,000.00	-36.6%	
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	2,700,000.00	New	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	2,700,000.00	New	
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						
		Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.0%
		Debt Service - Interest	7438	40,225.98	39,586.97	-1.6%
		Other Debt Service - Principal	7439	77,880.72	77,880.72	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,106.70	117,467.69	-0.5%	
TOTAL, EXPENDITURES			480,633.07	3,047,467.69	534.1%	
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						
		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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,360,937.73	2,361,000.00	0.0%
5) TOTAL, REVENUES			2,360,937.73	2,361,000.00	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		362,526.37	2,930,000.00	708.2%
9) Other Outgo	9000-9999	Except 7600-7699	118,106.70	117,467.69	-0.5%
10) TOTAL, EXPENDITURES			480,633.07	3,047,467.69	534.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,880,304.66	(686,467.69)	-136.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,880,304.66	(686,467.69)	-136.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,913,866.86	11,794,171.52	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,913,866.86	11,794,171.52	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,913,866.86	11,794,171.52	19.0%
2) Ending Balance, June 30 (E + F1e)			11,794,171.52	11,107,703.83	-5.8%
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	11,794,171.52	11,107,703.83	-5.8%
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	2023-24
		Estimated Actuals	Budget
9010	Other Restricted Local	11,794,171.52	11,107,703.83
Total, Restricted Balance		11,794,171.52	11,107,703.83

2023/24 Capital Projects Fund for Blended Component Units Adopted Budget (June 13, 2023)
Explanation of Changes from 2022/23 Estimated Actuals to 2023/24 Adopted Budget

Revenues					
	Object Codes	Estimated Actuals 2022/23	Adopted Budget 2023/24	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 2,360,937	\$ 2,361,000	\$ 63	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
Total Revenues		\$ 2,360,937	\$ 2,361,000	\$ 63	
Expenditures					
	Object Codes	Estimated Actuals 2022/23	Adopted Budget 2023/24	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 362,526	\$ 230,000	\$ (132,526)	
Capital Outlay	6000-6999	\$ -	\$ 2,700,000	\$ 2,700,000	Starting Field House at Oakridge
Other Outgo	7100-7299	\$ 118,106	\$ 117,467	\$ (639)	
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629		\$ -	\$ -	
Total Expenditures		\$ 480,632	\$ 3,047,467	\$ 2,566,835	
Net Increase/Decrease in Fund Balance		\$ 1,880,305	\$ (686,467)	\$ (2,566,772)	
Beginning Fund Balance, July 1		\$ 9,913,866	\$ 11,794,171		
Projected Ending Fund Balance, June 30		\$ 11,794,171	\$ 11,107,704		

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	4,361,075.00	3,315,998.90	-24.0%
5) TOTAL, REVENUES			4,361,075.00	3,315,998.90	-24.0%
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	3,993,623.90	3,307,448.90	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,993,623.90	3,307,448.90	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			367,451.10	8,550.00	-97.7%
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)			367,451.10	8,550.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,235,456.34	3,602,907.44	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,235,456.34	3,602,907.44	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,235,456.34	3,602,907.44	11.4%
2) Ending Balance, June 30 (E + F1e)			3,602,907.44	3,611,457.44	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,602,907.44	3,611,457.44	0.2%
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	2,571,864.45		
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			2,571,864.45			
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)			2,571,864.45			
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	4,354,425.00	3,309,348.90	-24.0%
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	2,300.00	2,300.00	0.0%
Interest			8660	4,350.00	4,350.00	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				4,361,075.00	3,315,998.90	-24.0%
TOTAL, REVENUES				4,361,075.00	3,315,998.90	-24.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Bond Redemptions			7433	2,150,000.00	1,585,000.00	-26.3%
Bond Interest and Other Service Charges			7434	1,843,623.90	1,722,448.90	-6.6%
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)				3,993,623.90	3,307,448.90	-17.2%
TOTAL, EXPENDITURES				3,993,623.90	3,307,448.90	-17.2%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
From: Bond Interest and Redemption Fund To: General Fund			7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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	4,361,075.00	3,315,998.90	-24.0%
5) TOTAL, REVENUES			4,361,075.00	3,315,998.90	-24.0%
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	3,993,623.90	3,307,448.90	-17.2%
10) TOTAL, EXPENDITURES			3,993,623.90	3,307,448.90	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			367,451.10	8,550.00	-97.7%
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)			367,451.10	8,550.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,235,456.34	3,602,907.44	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,235,456.34	3,602,907.44	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,235,456.34	3,602,907.44	11.4%
2) Ending Balance, June 30 (E + F1e)			3,602,907.44	3,611,457.44	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,602,907.44	3,611,457.44	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	3,602,907.44	3,611,457.44
Total, Restricted Balance		3,602,907.44	3,611,457.44