

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.

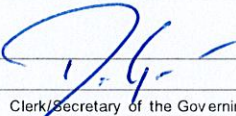
Budget available for inspection at:

Place: 1050 Main Street, Roseville, CA 95678

Date: June 13, 2023

Adoption Date: June 21, 2023

Signed: _____


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

Public Hearing:

Place: 1050 Main Street, Roseville, CA 95678

Date: June 19, 2023

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Amy Banks

Title: Associate Superintendent of Business

Telephone: (916) 771-1600 ext. 50111

E-mail: abanks01@rcsdk8.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
CRITERIA AND STANDARDS (continued)		Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X
SUPPLEMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (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
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
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
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	

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:

Schools Insurance Group

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

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

Date of Meeting: 06/21/2023

For additional information on this certification, please contact:

Name: Amy Banks
Title: Associate Superintendent of Business
Telephone: (916) 771-1600 ext. 50103
E-mail: abanks01@rcsdk8.org

District: Roseville City School District
 CDS #: 31-66910

**Adopted Budget
 2023-24 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2023-24 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund Special Reserve Fund for Other Than	\$14,795,127.00	Form 01
17	Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$14,795,127.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
District Minimum Reserve for Economic Uncertainties		\$5,133,126.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$9,662,001.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,442,084.00	Board Policy of 2% Minimum Reserve
01	General Fund/County School Service Fund	\$1,574,485.00	Site/Department Carryover Due to Timing
01	General Fund/County School Service Fund	\$3,921,405.78	Step and Column for 2024-25 and 2025-26
01	General Fund/County School Service Fund	\$736,471.00	Increase in PERS Rates for 2024-25 and 2025-26
Insert Lines above as needed			
Total of Substantiated Needs		\$9,674,445.78	

MULTI - YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2025-2026
BUDGET ADOPTION-2023-24

REVENUES	2023-24	2024-25	2025-26
COST OF LIVING ADJUSTMENT (COLA)	8.22%	3.94%	3.29%
ADA/ENROLLMENT GROWTH	0 ADA increase	0 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	11,583	11,583	11,683
ADA PROJECTIONS (excluding County Programs)	10,741	10,741	10,877
UNDUPLICATED COUNT	6,008	6,008	6,008
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
TK-3 CLASS SIZE	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.
LOTTERY INCOME-URESTRICTED	\$170.00/annual	\$170.00/annual	\$170.00/annual
LOTTERY INCOME-RESTRICTED	\$67.00/annual	\$67.00/annual	\$67.00/annual
INTEREST INCOME	\$100,000	\$100,000	\$100,000
EXPENSES	2023-24	2024-25	2025-26
STEP AND COLUMN (ALL STAFF)	District Wide = 2.11%	District Wide = 2.11%	District Wide = 2.11%
RESERVE	5%	5%	5%
STRS RATE-PENSION	19.10%	19.10%	19.10%
PERS RATE-PENSION	26.68%	27.70%	28.30%
STATE UNEMPLOYMENT INSURANCE RATE	0.05%	0.05%	0.05%
WORKERS COMP RATE	1.23%	1.23%	1.23%
RETIRES	10 FTE	10 FTE	10 FTE
GROWTH POSITIONS - TEACHERS	0 FTE	0 FTE	4.00
GROWTH POSITIONS - SPED CERT	4.0 F.T.E.	1.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - INSTRUCTIONAL AIDES	4.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Rate increase 35%	Rate increase 10%	Rate increase 10%
TRANSPORTATION CONTRACT WITH RJUHS	10% increase over prior year	10% increase over prior year	10% increase over prior year
UTILITIES	2.5% Increase	2.5% Increase	2.5% Increase
ROUTINE RESTRICTED MAINTENANCE	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Pay As We Go-included	Pay As We Go-included	Pay As We Go-included

**ROSEVILLE CITY SCHOOL DISTRICT
BUDGET ADOPTION-2023/24
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS**

	2023-24	2024-25	2025-26
REVENUES			
LCFF	129,480,994	135,590,222	140,534,410
Federal Revenue	6,093,750	4,612,278	4,612,278
Other State Revenue	17,656,459	17,639,867	17,683,289
Local Revenues	9,864,257	8,814,257	8,864,257
TOTAL REVENUES	163,095,460	166,656,624	171,694,234
EXPENDITURES			
Certificated Salaries	77,436,757	76,316,868	77,909,545
Classified Salaries	20,914,153	21,503,702	21,987,795
Employee Benefits	38,677,313	39,203,951	40,366,762
Books & Supplies	8,628,026	4,290,387	5,406,103
Services and Other Operating Exp	21,163,457	20,403,110	19,909,223
Capital Outlay	555,991	555,991	555,991
Other Outgo	4,316,961	4,416,961	4,516,961
Transfer Out			
Indirect / Direct charges	(565,900)	(565,900)	(645,709)
TOTAL EXPENDITURES	171,126,758	166,125,070	170,006,671
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(8,031,298)	531,553	1,687,563
OTHER FINANCING SOURCES/USES	-	-	-
NET CHANGE IN FUND BALANCE	(8,031,298)	531,553	1,687,563
PROJECTED BEGINNING FUND BALANCE	60,126,524	52,095,226	52,626,779
PROJECTED ENDING FUND BALANCE	52,095,226	52,626,779	54,314,342
COMPONENTS OF ENDING BALANCE			
Non-Spendable:			
Revolving Cash	10,000	10,000	10,000
Stores	18,773	18,773	18,773
Prepaid Expenses	1,106,361	450,758	450,758
Restricted:	10,599,431	9,041,385	7,574,170
Committed:			
Maintenance	688,887	-	-
Curriculum Adoption	4,917,935	4,917,935	4,917,935
New School Start-Up	10,315,233	10,315,233	10,315,233
Safety Measures	40,000	40,000	40,000
Technology Replacement	6,226,546	5,550,025	4,388,542
Technology Infrastructure	376,933	135,508	-
SELPA Fund Realignment	3,000,000	1,500,000	-
Assigned:			
Carryover—Site & District	1,574,484	1,450,109	1,629,458
Unassigned:			
3% Designation	5,133,803	4,983,752	5,102,594
Additional 2% Board Reserve	3,422,535	3,322,501	3,401,730
Unassigned Balance	4,664,305	10,890,800	16,465,150

**ROSEVILLE CITY SCHOOL DISTRICT
BUDGET ADOPTION-2023/24
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS**

	2023-24	2024-25	2025-26
REVENUES			
LCFF	126,647,141	132,756,369	137,700,557
Federal Revenue	81,109	81,109	81,109
Other State Revenue	3,316,876	3,427,615	3,464,039
Local Revenues	915,000	915,000	915,000
TOTAL REVENUES	130,960,126	137,180,093	142,160,705
EXPENDITURES			
Certificated Salaries	60,308,141	62,278,252	63,807,105
Classified Salaries	12,121,034	12,517,126	12,873,219
Employee Benefits	23,375,017	23,759,768	24,852,942
Books & Supplies	3,295,882	2,894,746	3,985,947
Services and Other Operating Exp	11,667,235	10,846,888	10,293,001
Capital Outlay	425,991	425,991	425,991
Other Outgo	686,981	686,981	686,981
Transfer Out	-	-	-
Indirect / Direct charges (7300)	(719,258)	(719,258)	(719,258)
TOTAL EXPENDITURES	111,161,023	112,690,494	116,205,927
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	19,799,103	24,489,600	25,954,778
OTHER FINANCING SOURCES/USES	(22,095,111)	(22,400,000)	(22,800,000)
NET CHANGE IN FUND BALANCE	(2,296,008)	2,089,600	3,154,778
PROJECTED BEGINNING FUND BALANCE	43,791,803	41,495,795	43,585,395
PROJECTED ENDING FUND BALANCE	41,495,795	43,585,395	46,740,172
COMPONENTS OF ENDING BALANCE			
Non-Spendable:			
Revolving Cash	10,000	10,000	10,000
Stores	18,773	18,773	18,773
Prepaid expenses	1,106,361	450,758	450,758
Restricted:			
Committed:			
Maintenance	688,887	-	-
Curriculum Adoption	4,917,935	4,917,935	4,917,935
New School Start-Up	10,315,233	10,315,233	10,315,233
Safety Measures	40,000	40,000	40,000
Technology Replacement	6,226,546	5,550,025	4,388,542
Technology Infrastructure	376,933	135,508	-
SELPA Fund Realignment	3,000,000	1,500,000	-
Assigned:			
Carryover--Site & District	1,574,484	1,450,109	1,629,458
Unassigned:			
3% Designation	5,133,803	4,983,752	5,102,594
Additional 2% Board Reserve	3,422,535	3,322,501	3,401,730
Unassigned Balance	4,664,305	10,890,800	16,465,150

**ROSEVILLE CITY SCHOOL DISTRICT
BUDGET ADOPTION-2023/24
MULTI YEAR PROJECTION
RESTRICTED FUNDS**

	2023-24	2024-25	2025-26
REVENUES			
LCFF	2,833,853	2,833,853	2,833,853
Federal Revenue	6,012,641	4,531,169	4,531,169
Other State Revenue	14,339,583	14,212,251	14,219,249
Local Revenues	8,949,257	7,899,257	7,949,257
TOTAL REVENUES	32,135,334	29,476,530	29,533,528
EXPENDITURES			
Certificated Salaries	17,128,616	14,038,616	14,102,440
Classified Salaries	8,793,119	8,986,576	9,114,576
Employee Benefits	15,302,296	15,444,184	15,513,820
Books & Supplies	5,332,144	1,395,641	1,420,156
Services and Other Operating Exp	9,496,222	9,556,222	9,616,222
Capital Outlay	130,000	130,000	130,000
Other Outgo	3,629,980	3,729,980	3,829,980
Indirect / Direct charges (7300)	153,358	153,358	73,549
TOTAL EXPENDITURES	59,965,735	53,434,577	53,800,743
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(27,830,401)	(23,958,046)	(24,267,215)
OTHER FINANCING SOURCES/USES	22,095,111	22,400,000	22,800,000
NET CHANGE IN FUND BALANCE	(5,735,290)	(1,558,046)	(1,467,215)
PROJECTED BEGINNING FUND BALANCE	16,334,721	10,599,431	9,041,385
PROJECTED ENDING FUND BALANCE	10,599,431	9,041,385	7,574,170
COMPONENTS OF ENDING BALANCE			
Pre-Paid Expenditures	-	-	-
Restricted Reserves:			
Federal	-	-	-
State	10,536,069	8,978,023	7,430,999
Local	63,362	63,362	63,362

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	116,384,484.00	2,865,068.00	119,249,552.00	126,847,141.00	2,833,853.00	129,480,994.00	8.6%
2) Federal Revenue		8100-8299	105,560.00	12,102,540.00	12,208,100.00	81,109.00	6,012,641.00	6,093,750.00	-50.1%
3) Other State Revenue		8300-8599	3,270,684.00	27,757,787.00	31,028,471.00	3,316,876.00	14,339,583.00	17,656,459.00	-43.1%
4) Other Local Revenue		8600-8799	1,274,741.00	9,409,899.00	10,684,640.00	915,000.00	8,949,257.00	9,864,257.00	-7.7%
5) TOTAL, REVENUES			121,035,469.00	52,135,294.00	173,170,763.00	130,960,126.00	32,135,334.00	163,095,460.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	54,098,894.00	19,187,496.00	73,286,390.00	60,308,141.00	17,128,616.00	77,436,757.00	5.7%
2) Classified Salaries		2000-2999	10,493,780.00	7,745,028.00	18,238,788.00	12,121,034.00	8,793,119.00	20,914,153.00	14.7%
3) Employee Benefits		3000-3999	20,408,314.00	18,845,971.00	39,254,285.00	23,375,017.00	15,302,296.00	38,677,313.00	-1.5%
4) Books and Supplies		4000-4999	4,812,588.00	5,026,769.00	9,839,357.00	3,295,882.00	5,332,144.00	8,628,026.00	-12.3%
5) Services and Other Operating Expenditures		5000-5999	8,318,353.00	10,872,793.00	18,991,146.00	11,987,235.00	9,496,222.00	21,163,457.00	11.4%
6) Capital Outlay		6000-6999	1,327,398.00	151,035.00	1,478,433.00	425,991.00	130,000.00	555,991.00	-62.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,040,999.00	2,539,098.00	3,580,097.00	988,981.00	3,629,980.00	4,316,961.00	20.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(433,865.00)	165,119.00	(268,746.00)	(719,258.00)	153,358.00	(565,900.00)	110.5%
9) TOTAL, EXPENDITURES			100,066,411.00	64,333,309.00	164,399,720.00	111,161,023.00	59,965,735.00	171,126,758.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			20,969,058.00	(12,198,015.00)	8,771,043.00	19,799,103.00	(27,830,401.00)	(8,031,298.00)	-191.6%
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		7800-7829	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,468,737.00)	18,468,737.00	0.00	(22,095,111.00)	22,095,111.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,468,737.00)	18,468,737.00	0.00	(22,095,111.00)	22,095,111.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			2,502,321.00	6,268,722.00	8,771,043.00	(2,296,008.00)	(5,735,290.00)	(8,031,298.00)	-191.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,289,482.00	10,065,999.00	51,355,481.00	43,791,803.00	16,334,721.00	60,126,524.00	17.1%
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)			41,289,482.00	10,065,999.00	51,355,481.00	43,791,803.00	16,334,721.00	60,126,524.00	17.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,289,482.00	10,065,999.00	51,355,481.00	43,791,803.00	16,334,721.00	60,126,524.00	17.1%
2) Ending Balance, June 30 (E + F1e)			43,791,803.00	16,334,721.00	60,126,524.00	41,495,795.00	10,599,431.00	52,095,226.00	-13.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	18,773.36	0.00	18,773.36	18,773.00	0.00	18,773.00	0.0%
Prepaid Items		9713	1,106,360.56	202,898.51	1,309,259.07	1,106,361.00	0.00	1,106,361.00	-15.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,135,058.19	16,135,058.19	0.00	10,599,431.00	10,599,431.00	-34.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	28,935,805.00	0.00	28,935,805.00	25,565,534.00	0.00	25,565,534.00	-11.8%
Maintenance	0000	9760	1,839,887.00	0.00	1,839,887.00	0.00	0.00	0.00	
Curriculum Adoption	0000	9760	7,990,880.00	0.00	7,990,880.00	0.00	0.00	0.00	
New School Start-Up	0000	9760	10,332,224.00	0.00	10,332,224.00	0.00	0.00	0.00	
Technology Replacement	0000	9760	7,106,458.00	0.00	7,106,458.00	0.00	0.00	0.00	
Safety Measures	0000	9760	1,125,347.00	0.00	1,125,347.00	0.00	0.00	0.00	
Technology Infrastructure	0000	9760	541,009.00	0.00	541,009.00	0.00	0.00	0.00	
Maintenance	0000	9760	0.00	0.00	0.00	688,887.00	688,887.00	0.00	
Curriculum Adoption	0000	9760	0.00	0.00	0.00	4,917,935.00	4,917,935.00	0.00	
New School Start-Up	0000	9760	0.00	0.00	0.00	10,315,233.00	10,315,233.00	0.00	
Technology Replacement	0000	9760	0.00	0.00	0.00	6,226,546.00	6,226,546.00	0.00	
Safety Measures	0000	9760	0.00	0.00	0.00	40,000.00	40,000.00	0.00	
Technology Infrastructure	0000	9760	0.00	0.00	0.00	376,933.00	376,933.00	0.00	
SELPA Funding Realignment	0000	9760	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	
d) Assigned									
Other Assignments		9780	6,495,385.00	0.00	6,495,385.00	4,997,019.00	0.00	4,997,019.00	-23.1%
Site/Department Carry over	0000	9780	150,000.00	0.00	150,000.00	0.00	0.00	0.00	
Med-Cal Administrative Activities	0000	9780	38,906.00	0.00	38,906.00	0.00	0.00	0.00	
LCFF Supplemental	0000	9780	173,728.00	0.00	173,728.00	0.00	0.00	0.00	
2% Board Reserve	0000	9780	3,287,994.00	0.00	3,287,994.00	0.00	0.00	0.00	

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)	
LCFF Supplemental	1100	9790	2,844,757.00		2,844,757.00			0.00	
Site/Department Carry over	0000	9780			0.00	150,000.00		150,000.00	
Medi-Cal Administrative Activities	0000	9780			0.00	82,515.00		82,515.00	
LCFF Supplemental	0000	9790			0.00	1,165,289.00		1,165,289.00	
LCFF Supplemental	1100	9790			0.00	176,680.00		176,680.00	
2% Board Reserve	1100	9790			0.00	3,422,535.00		3,422,535.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,931,992.00	0.00	4,931,992.00	5,133,803.00	0.00	5,133,803.00	4.1%
Unassigned/Unappropriated Amount		9790	2,293,487.08	(3,045.80)	2,290,441.28	4,864,305.00	0.00	4,864,305.00	103.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	59,585,755.84	4,790,660.34	64,376,416.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,489,862.00)	0.00	(1,489,862.00)				
b) in Banks		9120	41,245.81	127,750.15	168,995.96				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
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	(16,673.86)	0.00	(16,673.86)				
4) Due from Grantor Government		9260	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	18,773.36	0.00	18,773.36				
7) Prepaid Expenditures		9330	1,106,390.56	202,698.61	1,309,089.17				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			59,255,599.71	5,121,109.10	64,376,708.81				
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	4,246,604.28	2,558,333.93	6,804,938.21				
2) Due to Grantor Governments		9599	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			4,246,604.28	2,558,333.93	6,804,938.21				
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)			55,008,995.43	2,562,775.17	57,571,770.60				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	48,095,591.00	0.00	48,095,591.00	53,261,788.00	0.00	53,261,788.00	10.7%
Education Protection Account State Aid - Current Year		8012	9,976,867.00	0.00	9,976,867.00	15,073,426.00	0.00	15,073,426.00	51.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	266,996.00	0.00	266,996.00	266,996.00	0.00	266,996.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	46,840,111.00	0.00	46,840,111.00	46,840,111.00	0.00	46,840,111.00	0.0%
Unsecured Roll Taxes		8042	990,380.00	0.00	990,380.00	990,380.00	0.00	990,380.00	0.0%
Prior Years' Taxes		8043	5,927.00	0.00	5,927.00	5,927.00	0.00	5,927.00	0.0%
Supplemental Taxes		8044	1,603,226.00	0.00	1,603,226.00	1,603,226.00	0.00	1,603,226.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,513,121.00	0.00	7,513,121.00	7,513,121.00	0.00	7,513,121.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,106,336.00	0.00	1,106,336.00	1,106,336.00	0.00	1,106,336.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			116,398,555.00	0.00	116,398,555.00	126,661,311.00	0.00	126,661,311.00	8.8%
LCFF Transfers									

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)	
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	(14,071.00)	0.00	(14,071.00)	(14,170.00)	0.00	(14,170.00)	0.7%
Property Taxes Transfers		8097	0.00	2,865,068.00	2,865,068.00	0.00	2,833,953.00	2,833,953.00	-1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			116,384,484.00	2,865,068.00	119,249,552.00	126,947,141.00	2,833,953.00	129,480,994.00	8.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,698,001.00	2,698,001.00	0.00	2,576,467.00	2,576,467.00	-4.5%
Special Education Discretionary Grants		8182	0.00	915,450.00	915,450.00	0.00	195,363.00	195,363.00	-78.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		990,429.00	990,429.00		943,091.00	943,091.00	-4.8%
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		290,974.00	290,974.00		192,975.00	192,975.00	-33.7%
Title III, Part A, Immigrant Student Program	4201	8290		34,555.00	34,555.00		42,941.00	42,941.00	24.0%
Title III, Part A, English Learner Program	4203	8290		249,233.00	249,233.00		133,982.00	133,982.00	-46.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		74,450.00	74,450.00		74,450.00	74,450.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	105,560.00	6,849,448.00	6,955,008.00	81,109.00	1,853,472.00	1,934,581.00	-72.2%
TOTAL, FEDERAL REVENUE			105,560.00	12,102,540.00	12,208,100.00	81,109.00	6,012,941.00	6,093,750.00	-50.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	359,051.00	0.00	359,051.00	367,441.00	0.00	367,441.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	1,877,545.00	739,974.00	2,617,519.00	1,907,277.00	751,691.00	2,658,968.00	1.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	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		305,224.00	305,224.00		305,224.00	305,224.00	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		0.00	0.00		0.00	0.00	0.0%
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	1,034,088.00	26,712,589.00	27,746,677.00	1,042,158.00	13,282,668.00	14,324,826.00	-48.4%
TOTAL, OTHER STATE REVENUE			3,270,684.00	27,757,787.00	31,028,471.00	3,316,876.00	14,339,583.00	17,656,439.00	-43.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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 LCFE Deduction		8625	0.00	596,090.00	596,090.00	0.00	583,985.00	583,985.00	-2.0%
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	15,150.00	0.00	15,150.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	0.00	30,000.00	90,000.00	0.00	90,000.00	200.0%
Interest		8660	750,000.00	0.00	750,000.00	725,000.00	0.00	725,000.00	-3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	33.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus Miscellaneous Funds Non-LCFE (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	419,591.00	760,747.00	1,180,338.00	20,000.00	410,000.00	430,000.00	-63.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		8,053,062.00	8,053,062.00		7,955,272.00	7,955,272.00	-1.2%
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	6380	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6380	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,274,741.00	9,409,899.00	10,684,640.00	915,000.00	8,949,257.00	9,864,257.00	-7.7%
TOTAL, REVENUES			121,035,469.00	52,135,294.00	173,170,763.00	130,960,126.00	32,135,334.00	163,095,460.00	-5.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,865,761.00	15,640,215.00	62,505,976.00	51,397,486.00	14,013,143.00	65,410,629.00	4.6%
Certificated Pupil Support Salaries		1200	1,693,616.00	1,959,752.00	3,653,368.00	2,001,625.00	2,049,702.00	4,051,327.00	10.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,534,517.00	1,587,529.00	7,122,046.00	6,904,030.00	1,065,771.00	7,969,801.00	11.9%
Other Certificated Salaries		1900	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			54,098,894.00	19,187,496.00	73,286,390.00	60,308,141.00	17,128,616.00	77,436,757.00	5.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	648,147.00	4,305,041.00	4,953,188.00	1,020,384.00	5,314,902.00	6,335,286.00	27.9%
Classified Support Salaries		2200	3,632,442.00	1,730,415.00	5,362,857.00	4,473,261.00	1,242,089.00	5,715,350.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	1,197,391.00	268,455.00	1,465,846.00	1,351,202.00	228,964.00	1,580,166.00	7.8%
Clerical, Technical and Office Salaries		2400	3,622,891.00	181,244.00	3,804,135.00	3,907,185.00	157,935.00	4,065,121.00	6.9%
Other Classified Salaries		2900	1,392,889.00	1,259,873.00	2,652,762.00	1,369,001.00	1,849,229.00	3,218,230.00	21.3%
TOTAL, CLASSIFIED SALARIES			10,493,760.00	7,745,028.00	18,238,788.00	12,121,034.00	8,793,119.00	20,914,153.00	14.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,110,476.00	13,335,021.00	23,445,497.00	11,441,836.00	9,651,277.00	21,093,113.00	-10.0%
PERS		3201-3202	2,547,953.00	2,216,598.00	4,764,551.00	3,112,243.00	2,535,767.00	5,648,010.00	18.5%
CASDI/Medicare/Alternative		3301-3302	1,508,307.00	941,103.00	2,449,410.00	1,721,764.00	958,035.00	2,679,799.00	9.5%
Health and Welfare Benefits		3401-3402	4,441,209.00	1,718,710.00	6,159,919.00	5,398,591.00	1,851,728.00	7,050,319.00	14.5%
Unemployment Insurance		3501-3502	339,511.00	135,293.00	474,804.00	34,974.00	12,626.00	47,600.00	-89.3%
Workers' Compensation		3601-3602	884,259.00	388,726.00	1,272,985.00	1,055,652.00	381,929.00	1,437,581.00	12.9%
OPEB Allocated		3701-3702	283,349.00	0.00	283,349.00	287,805.00	0.00	287,805.00	1.6%
OPEB Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Employee Benefits		3901-3902	325,140.00	112,520.00	437,660.00	322,152.00	110,934.00	433,086.00	-1.0%
TOTAL EMPLOYEE BENEFITS			20,408,314.00	18,845,971.00	39,254,285.00	23,375,017.00	15,302,268.00	38,677,313.00	-1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,180.00	763,105.00	769,285.00	0.00	1,904,770.00	1,904,770.00	147.6%
Books and Other Reference Materials		4200	15,090.00	2,613.00	17,703.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	2,893,746.00	4,142,223.00	7,035,969.00	2,397,191.00	3,425,374.00	5,822,565.00	-17.2%
Noncapitalized Equipment		4400	1,897,962.00	118,328.00	2,016,490.00	898,691.00	2,000.00	900,691.00	-55.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			4,812,588.00	5,026,769.00	9,839,357.00	3,295,882.00	5,332,144.00	8,628,028.00	-12.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,961,763.00	4,099,158.00	6,060,921.00	2,531,835.00	1,629,600.00	4,261,435.00	-29.7%
Travel and Conferences		5200	185,942.00	127,231.00	313,173.00	201,848.00	63,018.00	264,866.00	-15.4%
Dues and Memberships		5300	42,350.00	3,415.00	45,765.00	42,106.00	0.00	42,106.00	-8.0%
Insurance		5400 - 5450	1,559,222.00	25,000.00	1,584,222.00	1,725,900.00	0.00	1,725,000.00	8.9%
Operations and Housekeeping Services		5500	2,154,370.00	6,000.00	2,160,370.00	2,674,798.00	9,270.00	2,684,068.00	24.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,316,800.00	908,338.00	2,225,138.00	2,641,641.00	585,897.00	3,227,538.00	45.2%
Transfers of Direct Costs		5710	(658,263.00)	858,263.00	0.00	(821,742.00)	821,742.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,000.00)	0.00	(18,000.00)	(25,000.00)	0.00	(25,000.00)	38.9%
Professional/Consulting Services and Operating Expenditures		5800	1,630,357.00	4,845,568.00	6,475,925.00	2,255,769.00	6,386,145.00	8,541,914.00	37.7%
Communications		5900	343,812.00	1,870.00	345,682.00	340,980.00	550.00	341,530.00	-1.2%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			8,318,353.00	10,672,793.00	18,991,146.00	11,967,235.00	9,496,222.00	21,163,457.00	11.4%
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	1,178,968.00	0.00	1,178,968.00	400,900.00	0.00	400,000.00	-66.1%
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	148,430.00	151,035.00	299,465.00	25,991.00	130,000.00	155,991.00	-47.9%
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			1,327,398.00	151,035.00	1,478,433.00	425,991.00	130,000.00	555,991.00	-62.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,539,098.00	2,539,098.00	0.00	3,629,980.00	3,629,980.00	43.0%
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	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500 7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6360 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360 7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		All Other 7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	242,107.00	0.00	242,107.00	203,327.00	0.00	203,327.00	-16.0%
Other Debt Service - Principal		7439	798,932.00	0.00	798,932.00	483,654.00	0.00	483,654.00	-39.5%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			1,040,999.00	2,539,098.00	3,580,097.00	686,981.00	3,629,980.00	4,318,961.00	20.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(165,119.00)	165,119.00	0.00	(153,358.00)	153,358.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(268,776.00)	0.00	(268,776.00)	(595,900.00)	0.00	(595,900.00)	110.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(433,865.00)	165,119.00	(268,776.00)	(719,258.00)	153,358.00	(565,900.00)	110.5%
TOTAL EXPENDITURES			100,066,411.00	64,333,308.00	164,399,720.00	111,161,023.00	59,965,735.00	171,126,758.00	4.1%
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		7618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7689	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	(18,466,737.00)	18,466,737.00	0.00	(22,095,111.00)	22,095,111.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(18,466,737.00)	18,466,737.00	0.00	(22,095,111.00)	22,095,111.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(18,466,737.00)	18,466,737.00	0.00	(22,095,111.00)	22,095,111.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	280,744.32	280,744.32	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,744.32	280,744.32	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,744.32	280,744.32	0.0%
2) Ending Balance, June 30 (E + F1e)			280,744.32	280,744.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	280,744.32	280,744.32	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		
5) Due from Other Funds					
		9310	0.00		
6) Stores					
		9320	0.00		
7) Prepaid Expenditures					
		9330	0.00		
8) Other Current Assets					
		9340	0.00		
9) Lease Receivable					
		9380	0.00		
10) TOTAL, ASSETS					
			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS					
			0.00		
I. LIABILITIES					
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	0.00		
4) Current Loans					
		9640	0.00		
5) Unearned Revenues					
		9650	0.00		
6) TOTAL, LIABILITIES					
			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources					
		9690	0.00		
2) TOTAL, DEFERRED INFLOWS					
			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)					
			0.00		
REVENUES					
Sale of Equipment and Supplies					
		8631	0.00	0.00	0.0%
All Other Sales					
		8639	0.00	0.00	0.0%
Interest					
		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(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	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	5,376,134.00	4,785,000.00	-11.0%
3) Other State Revenue		8300-8599	5,750,000.00	6,399,000.00	11.3%
4) Other Local Revenue		8600-8799	85,000.00	93,000.00	9.4%
5) TOTAL, REVENUES			11,211,134.00	11,277,000.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,694,146.00	2,969,258.00	10.2%
3) Employee Benefits		3000-3999	976,698.00	1,137,495.00	16.5%
4) Books and Supplies		4000-4999	6,116,134.00	5,920,000.00	-3.2%
5) Services and Other Operating Expenditures		5000-5999	377,500.00	400,030.00	6.0%
6) Capital Outlay		6000-6999	290,000.00	260,000.00	-10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	268,776.00	565,900.00	110.5%
9) TOTAL, EXPENDITURES			10,723,254.00	11,252,683.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			487,880.00	24,317.00	-95.0%
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)			487,880.00	24,317.00	-95.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,288,668.00	8,776,548.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,288,668.00	8,776,548.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,288,668.00	8,776,548.00	5.9%
2) Ending Balance, June 30 (E + F1e)					
			8,776,548.00	8,800,865.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	116,759.65	0.00	-100.0%
Prepaid Items		9713	15,529.88	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,644,258.47	8,800,865.00	1.8%
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	8,510,547.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(178,070.00)		
b) in Banks		9120	996.19		
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	(10,805.96)		
4) Due from Grantor Government					
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	116,759.65		
7) Prepaid Expenditures		9330	15,529.88		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,454,957.59		
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	4,465.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,465.46		
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)			8,450,492.13		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,376,134.00	4,785,000.00	-11.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,376,134.00	4,785,000.00	-11.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,750,000.00	6,399,000.00	11.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,750,000.00	6,399,000.00	11.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	68,000.00	13.3%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	93,000.00	9.4%
TOTAL, REVENUES			11,211,134.00	11,277,000.00	0.6%
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	2,193,043.00	2,446,726.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	388,140.00	398,565.00	2.7%
Clerical, Technical and Office Salaries		2400	112,963.00	123,967.00	9.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,694,146.00	2,969,258.00	10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	550,677.00	695,320.00	26.3%
OASDI/Medicare/Alternative		3301-3302	183,144.00	195,907.00	7.0%
Health and Welfare Benefits		3401-3402	183,413.00	191,168.00	4.2%
Unemployment Insurance		3501-3502	12,819.00	1,414.00	-89.0%
Workers' Compensation		3601-3602	36,694.00	42,672.00	16.3%

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	9,951.00	11,014.00	10.7%
TOTAL, EMPLOYEE BENEFITS			976,698.00	1,137,495.00	16.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,126,525.00	1,020,000.00	-9.5%
Noncapitalized Equipment		4400	50,000.00	50,000.00	0.0%
Food		4700	4,939,609.00	4,850,000.00	-1.8%
TOTAL, BOOKS AND SUPPLIES			6,116,134.00	5,920,000.00	-3.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	26,380.00	5.5%
Dues and Memberships		5300	2,500.00	2,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	110,000.00	110,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,500.00	65,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,000.00	25,000.00	38.9%
Professional/Consulting Services and Operating Expenditures		5800	151,500.00	165,650.00	9.3%
Communications		5900	5,000.00	5,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			377,500.00	400,030.00	6.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	230,000.00	200,000.00	-13.0%
Equipment Replacement		6500	60,000.00	60,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			290,000.00	260,000.00	-10.3%
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	268,776.00	565,900.00	110.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			268,776.00	565,900.00	110.5%
TOTAL, EXPENDITURES			10,723,254.00	11,252,683.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7659	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	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	13,323,978.00	22,307,408.00	67.4%
5) TOTAL, REVENUES			13,323,978.00	22,307,408.00	67.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	711,296.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,550,370.00	6,811,980.00	-35.4%
6) Capital Outlay		6000-6999	31,384,901.00	3,500,000.00	-88.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,326,369.00	1,324,016.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,972,936.00	11,635,996.00	-73.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,648,958.00)	10,671,412.00	-134.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	935.00	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			935.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,648,023.00)	10,671,412.00	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,090,069.00	4,442,046.00	-87.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,090,069.00	4,442,046.00	-87.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,090,069.00	4,442,046.00	-87.3%
2) Ending Balance, June 30 (E + F1e)			4,442,046.00	15,113,458.00	240.2%
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	4,442,046.00	15,113,458.00	240.2%
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	19,769,670.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,005,019.00)		
b) in Banks		9120	292,833.01		
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			19,057,484.01		
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	630.49		
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			630.49		
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)			19,056,853.52		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	388,000.00	300,000.00	-18.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	12,955,978.00	22,007,408.00	69.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,323,978.00	22,307,408.00	67.4%
TOTAL, REVENUES			13,323,978.00	22,307,408.00	67.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,759.00	0.00	-100.0%
Noncapitalized Equipment		4400	708,537.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			711,296.00	0.00	-100.0%
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	25,000.00	0.00	-100.0%
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	10,525,370.00	6,811,980.00	-35.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,550,370.00	6,811,980.00	-35.4%
CAPITAL OUTLAY					
Land		6100	4,511,939.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,772,962.00	3,500,000.00	-86.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	100,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,384,901.00	3,500,000.00	-88.8%
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	141,369.00	104,016.00	-26.4%
Other Debt Service - Principal		7439	1,185,000.00	1,220,000.00	3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,326,369.00	1,324,016.00	-0.2%
TOTAL, EXPENDITURES			43,972,936.00	11,635,996.00	-73.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	935.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			935.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8955	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)			935.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
8980-8999			0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,582,963.95	3,582,963.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,582,963.95	3,582,963.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,582,963.95	3,582,963.95	0.0%
2) Ending Balance, June 30 (E + F1e)					
			3,582,963.95	3,582,963.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,582,963.95	3,582,963.95	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8650	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8652	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	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	113.00	245.00	116.8%
5) TOTAL, REVENUES			113.00	245.00	116.8%
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	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	100.00	New
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			5,000.00	5,100.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,887.00)	(4,855.00)	-0.7%
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 NET POSITION (C + D4)			(4,887.00)	(4,855.00)	-0.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,444.00	37,557.00	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,444.00	37,557.00	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,444.00	37,557.00	-11.5%
2) Ending Net Position, June 30 (E + F1e)					
			37,557.00	32,702.00	-12.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	37,557.00	32,702.00	-12.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,272.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(375.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	32,663.63		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		
5) Due from Other Funds					
		9310	0.00		
6) Stores					
		9320	0.00		
7) Prepaid Expenditures					
		9330	0.00		
8) Other Current Assets					
		9340	0.00		
9) Lease Receivable					
		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			42,561.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			42,561.37		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	113.00	245.00	116.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			113.00	245.00	116.8%
TOTAL, REVENUES			113.00	245.00	116.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	100.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	100.00	New
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,000.00	5,100.00	2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	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)	10,741.70	10,741.70	10,959.83	10,782.23	10,782.23	10,883.06
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)	10,741.70	10,741.70	10,959.83	10,782.23	10,782.23	10,883.06
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	16.78	16.78	16.78	16.78	16.78	16.78
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.78	16.78	16.78	16.78	16.78	16.78
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,758.48	10,758.48	10,976.61	10,799.01	10,799.01	10,899.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2023-24 Adopted Budget Cash Flow Assumptions

(Please complete and return to PCOE with budget reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
8010 - 8099 LCFF Sources			
Principal Apportionment	YES		
Payment schedule per CDE Website www.cde.ca.gov/fg/aa/pa/papayschedule.asp	YES		
EPA payments in Sept, Dec, Mar, June	YES		
Property Taxes (please note source for estimate)	YES		22/23 P2 Taxes
8100 - 8299 Federal Revenue			
Did you include Fed Cash Mgmt funds?	YES		
8300 - 8599 Other State Revenue			
	YES		
8600 - 8799 Other Local Revenue			
What Interest Rate did you project?		1.6077%	
Interest adjusted for effect of dry pd financing?	N/A		
Transfers In			
Interfund borrowing transfers from other funds	N/A		
TRANS Proceeds (including Mid-Year TRANS)	N/A		
Dry Pd Financing Arrangement w/County treasurer?	N/A		
EXPENDITURES			
1000 - 3999 Salaries and Benefits			
COLAs or retroactive payments included?	NO		
Salary rollbacks or furloughs included?	N/A		
Increases of decreases in H/W premiums included?	N/A		
4000 - 6999 Supplies, Services, & Capital Outlay			
Elections, Legal Settlements	NO		
Other large payments	N/A		
7000 - 7499 Other Outgo			
TRANS Debt Service Set-Asides	N/A		
Interfund borrowing payback	N/A		
Debt Service for Non-Voter Approved Debt	YES	\$686,981	
Billback	YES	\$3,629,980	
7600 - 7699 Transfers Out			
Other	N/A		

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH														
	JUNE		57,487,539.00	49,637,330.00	41,429,557.00	40,959,464.00	35,410,577.00	29,784,821.00	66,473,469.00	53,471,227.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		2,663,089.00	2,663,089.00	8,561,918.00	4,793,561.00	4,793,561.00	8,561,918.00	4,793,561.00	4,793,561.00	4,793,561.00	4,793,561.00	4,793,561.00	
Property Taxes	8020-8079		24,118.00	0.00	882,463.00	0.00	149,903.00	27,960,435.00	103,430.00	0.00	0.00	0.00	0.00	
Miscellaneous Funds	8080-8099		0.00	238,921.00	477,583.00	318,389.00	318,389.00	318,389.00	318,389.00	318,389.00	165,924.00	318,389.00	165,924.00	
Federal Revenue	8100-8299		0.00	308,932.00	0.00	698,713.00	268,093.00	142,314.00	365,207.00	30,041.00	30,041.00	365,207.00	30,041.00	
Other State Revenue	8300-8599		167,116.00	167,116.00	300,809.00	431,913.00	2,720,956.00	2,060,813.00	765,198.00	182,071.00	182,071.00	765,198.00	182,071.00	
Other Local Revenue	8600-8799		412,947.00	644,433.00	823,317.00	833,089.00	980,947.00	1,236,037.00	880,038.00	810,690.00	810,690.00	880,038.00	810,690.00	
Interfund Transfers In	8910-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			3,267,270.00	3,713,559.00	11,355,022.00	7,075,665.00	9,231,849.00	40,279,906.00	7,225,823.00	5,982,287.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		549,770.00	6,295,474.00	6,355,576.00	7,002,118.00	8,224,627.00	384,359.00	13,729,365.00	6,863,902.00				
Classified Salaries	2000-2999		757,810.00	1,579,501.00	1,636,713.00	1,954,038.00	2,093,971.00	1,822,974.00	1,820,194.00	2,353,513.00				
Employee Benefits	3000-3999		528,741.00	2,412,880.00	2,241,851.00	2,662,247.00	2,778,328.00	777,200.00	4,397,748.00	2,654,084.00				
Books and Supplies	4000-4999		156,548.00	197,435.00	361,526.00	263,479.00	480,906.00	148,307.00	188,698.00	876,825.00				
Services	5000-5999		806,875.00	1,111,920.00	938,572.00	1,165,681.00	1,181,382.00	623,362.00	2,589,129.00	1,417,085.00				
Capital Outlay	6000-6599		0.00	53,622.00	161,139.00	97,952.00	98,389.00	1,247.00	39,755.00	20,779.00				
Other Outgo	7000-7499		6,689.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Interfund Transfers Out	7600-7629													

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		2,806,433.00	11,650,832.00	11,695,377.00	13,145,515.00	14,857,605.00	3,757,449.00	22,764,889.00	14,186,188.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,200.00								
Accounts Receivable	9200-9299	10,492,606.00	645,329.00	2,331,539.00	1,099,788.00	3,121,869.00	0.00	167,076.00	2,539,767.00	117,475.00
Due From Other Funds	9310	169,574.00		169,574.00						
Stores	9320	53,226.00	22,968.00	11,484.00						
Prepaid Expenditures	9330	1,324,458.00	145,398.00	72,699.00						
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		12,050,064.00	813,695.00	2,415,722.00	1,269,362.00	3,121,869.00	0.00	167,076.00	2,539,767.00	117,475.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	18,139,692.00	9,124,741.00	2,686,222.00	55,301.00	2,600,906.00	0.00	885.00	2,943.00	733,864.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	1,343,799.00		1,343,799.00						
Deferred Inflows of Resources	9690	19,483,491.00	9,124,741.00	2,686,222.00	1,399,100.00	2,600,906.00	0.00	885.00	2,943.00	733,864.00
SUBTOTAL										
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(7,433,427.00)	(8,311,046.00)	(270,500.00)	(129,738.00)	520,963.00	0.00	166,191.00	2,536,824.00	(616,389.00)
E. NET INCREASE/DECREASE (B - C + D)			(7,850,209.00)	(8,207,773.00)	(470,093.00)	(5,548,887.00)	(5,625,756.00)	36,888,648.00	(13,002,242.00)	(8,820,290.00)
F. ENDING CASH (A + E)			49,637,330.00	41,429,557.00	40,959,464.00	35,410,577.00	29,784,821.00	66,473,469.00	53,471,227.00	44,650,937.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	44,650,937.00	40,510,842.00	51,299,132.00	42,985,439.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,561,918.00	4,793,561.00	4,793,561.00	8,561,916.00	0.00		68,335,214.00	68,335,214.00
Property Taxes	8020-8079	12,926.00	18,201,375.00	629,561.00	10,361,886.00			58,326,097.00	58,326,097.00
Miscellaneous Funds	8080-8099	165,924.00	165,924.00	165,924.00	165,927.00			2,819,683.00	2,819,683.00
Federal Revenue	8100-8299	23,452.00	0.00	352,511.00	3,904,487.00			6,093,750.00	6,093,750.00
Other State Revenue	8300-8599	760,751.00	1,009,796.00	312,025.00	8,777,895.00			17,656,459.00	17,656,459.00
Other Local Revenue	8600-8799	810,690.00	810,690.00	810,690.00	810,689.00			9,864,257.00	9,864,257.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,335,661.00	24,981,346.00	7,064,272.00	32,582,800.00	0.00	0.00	163,095,460.00	163,095,460.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,983,965.00	6,913,845.00	7,038,040.00	7,095,716.00	0.00		77,436,757.00	77,436,757.00
Classified Salaries	2000-2999	1,983,773.00	1,908,451.00	1,888,940.00	1,114,275.00			20,914,153.00	20,914,153.00
Employee Benefits	3000-3999	2,399,728.00	2,488,004.00	2,486,178.00	12,870,324.00			38,677,313.00	38,677,313.00
Books and Supplies	4000-4999	1,532,200.00	731,864.00	1,018,543.00	2,671,693.00			8,628,026.00	8,628,026.00
Services	5000-5999	938,922.00	1,533,726.00	2,309,098.00	6,547,705.00			21,163,457.00	21,163,457.00
Capital Outlay	6000-6599	20,779.00	20,777.00	20,777.00	20,775.00			555,991.00	555,991.00
Other Outgo	7000-7499	0.00	0.00	0.00	114,392.00	3,629,980.00		3,751,061.00	3,751,061.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		13,859,367.00	13,576,667.00	14,761,576.00	30,434,880.00	3,629,980.00	0.00	171,126,758.00	171,126,758.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	117,475.00	117,475.00	117,475.00	117,338.00			10,492,606.00	
Due From Other Funds	9310							169,574.00	
Stores	9320							34,452.00	
Prepaid Expenditures	9330							218,097.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		117,475.00	117,475.00	117,475.00	117,338.00	0.00	0.00	10,914,729.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599	733,864.00	733,864.00	733,864.00	733,238.00			18,139,692.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,343,798.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		733,864.00	733,864.00	733,864.00	733,238.00	0.00	0.00	19,483,491.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(615,389.00)	(616,389.00)	(616,389.00)	(615,900.00)	0.00	0.00	(8,568,762.00)	
E. NET INCREASE/DECREASE (B - C + D)		(4,140,095.00)	10,788,290.00	(8,313,693.00)	1,532,020.00	(3,629,980.00)	0.00	(16,600,060.00)	(8,031,298.00)
F. ENDING CASH (A + E)		40,510,842.00	51,299,132.00	42,985,439.00	44,517,459.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								40,887,479.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	73,286,390.00	301	0.00	303	73,286,390.00	305	1,313,498.00		307	71,972,892.00	309
2000 - Classified Salaries	18,238,788.00	311	0.00	313	18,238,788.00	315	427,830.00		317	17,810,958.00	319
3000 - Employee Benefits	39,254,285.00	321	283,349.00	323	38,970,936.00	325	582,494.00		327	38,388,442.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,839,357.00	331	5,100.00	333	9,834,257.00	335	998,287.00		337	8,835,970.00	339
5000 - Services, . . & 7300 - Indirect Costs	18,722,370.00	341	720,255.00	343	18,002,115.00	345	3,561,328.00		347	14,440,787.00	349
TOTAL					158,332,486.00	365	TOTAL			151,449,049.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	291,830.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	97,138,937.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	97,138,937.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	64.14%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	64.14%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	151,449,049.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	77,436,757.00	301	0.00	303	77,436,757.00	305	1,385,509.00		307	76,051,248.00	309
2000 - Classified Salaries	20,914,153.00	311	0.00	313	20,914,153.00	315	493,864.00		317	20,420,289.00	319
3000 - Employee Benefits	38,677,313.00	321	287,805.00	323	38,389,508.00	325	659,976.00		327	37,729,532.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,628,026.00	331	0.00	333	8,628,026.00	335	453,622.00		337	8,174,404.00	339
5000 - Services . & 7300 - Indirect Costs	20,597,557.00	341	1,254,000.00	343	19,343,557.00	345	3,919,232.00		347	15,424,325.00	349
TOTAL					164,712,001.00	365	TOTAL			157,799,798.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	65,293,829.00
2. Salaries of Instructional Aides Per EC 41011.	2100	6,335,286.00
3. STRS.	3101 & 3102	18,055,111.00
4. PERS.	3201 & 3202	2,301,384.00
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,578,610.00
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,998,465.00
7. Unemployment Insurance.	3501 & 3502	35,545.00
8. Workers' Compensation Insurance.	3601 & 3602	1,073,196.00
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	317,530.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....	99,988,956.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....	99,988,956.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....	63.36%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	60.00%	
2. Percentage spent by this district (Part II, Line 15).....	63.36%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	157,799,798.00	
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00	

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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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):	10,782.23	
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	10,950	10,950		
Charter School				
Total ADA	10,950	10,950	N/A	Met
Second Prior Year (2021-22)				
District Regular	10,950	10,517		
Charter School				
Total ADA	10,950	10,517	4.0%	Not Met
First Prior Year (2022-23)				
District Regular	10,881	10,960		
Charter School		0		
Total ADA	10,881	10,960	N/A	Met
Budget Year (2023-24)				
District Regular	10,883			
Charter School	0			
Total ADA	10,883			

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)

In the 21/22 school year the pandemic continued in our region. Following State guidelines we quarantined students throughout the fall and winter which led to a decrease in ADA.

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	11,428	11,008		
Charter School				
Total Enrollment	11,428	11,008	3.7%	Not Met
Second Prior Year (2021-22)				
District Regular	11,350	11,468		
Charter School				
Total Enrollment	11,350	11,468	N/A	Met
First Prior Year (2022-23)				
District Regular	11,400	11,583		
Charter School				
Total Enrollment	11,400	11,583	N/A	Met
Budget Year (2023-24)				
District Regular	11,583			
Charter School				
Total Enrollment	11,583			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

In 20/21 we saw a decrease in enrollment due to the pandemic.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	10,950	11,008	
Charter School		0	
Total ADA/Enrollment	10,950	11,008	99.5%
Second Prior Year (2021-22)			
District Regular	10,516	11,468	
Charter School	0		
Total ADA/Enrollment	10,516	11,468	91.7%
First Prior Year (2022-23)			
District Regular	10,742	11,583	
Charter School			
Total ADA/Enrollment	10,742	11,583	92.7%
Historical Average Ratio:			94.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.1%**

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	10,782	11,583		
Charter School	0			
Total ADA/Enrollment	10,782	11,583	93.1%	Met
1st Subsequent Year (2024-25)				
District Regular	10,782	11,583		
Charter School				
Total ADA/Enrollment	10,782	11,583	93.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	10,876	11,683		
Charter School				
Total ADA/Enrollment	10,876	11,683	93.1%	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)	10,976.61	10,899.84	10,844.70	10,893.51
b. Prior Year ADA (Funded)		10,976.61	10,899.84	10,844.70
c. Difference (Step 1a minus Step 1b)		(76.77)	(55.14)	48.81
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.70%)	(.51%)	.45%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(.70%)	(.51%)	.45%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.70% to 0.30%	-1.51% to 0.49%	-0.55% to 1.45%

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)	58,326,097.00	58,326,097.00	58,326,097.00	58,326,097.00
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)	116,398,555.00	128,661,311.00	132,770,611.00	137,714,736.00
District's Projected Change in LCFF Revenue:		8.82%	4.82%	3.72%
LCFF Revenue Standard		-1.70% to 0.30%	-1.51% to 0.49%	-0.55% to 1.45%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

We recognized a slight increase to our average daily attendance factor as well as an increase for the cost of living adjustment. In the final year of the MYP we assume a 100 student increase in enrollment.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	66,336,459.67	74,921,744.78	88.5%	
Second Prior Year (2021-22)	77,043,760.69	87,041,816.29	88.5%	
First Prior Year (2022-23)	85,000,968.00	100,066,411.00	84.9%	
	Historical Average Ratio:		87.3%	

	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):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

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)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Budget Year (2023-24)	95,804,192.00	111,161,023.00	86.2%	Met
1st Subsequent Year (2024-25)	98,555,146.00	112,690,494.00	87.5%	Met
2nd Subsequent Year (2025-26)	101,533,266.00	116,205,927.00	87.4%	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 (Criteron 4A1, Step 3):	(.70%)	(.51%)	.45%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.70% to 9.30%	-10.51% to 9.49%	-9.55% to 10.45%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.70% to 4.30%	-5.51% to 4.49%	-4.55% to 5.45%

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)	12,208,100.00		
Budget Year (2023-24)	6,093,750.00	(50.08%)	Yes
1st Subsequent Year (2024-25)	4,812,278.00	(24.31%)	Yes
2nd Subsequent Year (2025-26)	4,612,278.00	0.00%	No

Explanation:
(required if Yes)

Expending one-time funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	31,028,471.00		
Budget Year (2023-24)	17,656,459.00	(43.10%)	Yes
1st Subsequent Year (2024-25)	17,639,867.00	(.09%)	No
2nd Subsequent Year (2025-26)	17,683,289.00	.25%	No

Explanation:
(required if Yes)

We don't expect to receive one-time State funds in 23/24 as we did in 22/23.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	10,684,640.00		
Budget Year (2023-24)	9,864,257.00	(7.68%)	Yes
1st Subsequent Year (2024-25)	8,814,257.00	(10.64%)	Yes
2nd Subsequent Year (2025-26)	8,864,257.00	.57%	No

Explanation:
(required if Yes)

23/24 - In 22/23 we received one-time special education funds. 24/25 - The District expects to receive a 1.2 million dollar decrease in AB602 funds as a result of a SELPA realignment.

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

First Prior Year (2022-23)	9,839,357.00		
Budget Year (2023-24)	8,628,026.00	(12.31%)	Yes
1st Subsequent Year (2024-25)	4,290,387.00	(50.27%)	Yes
2nd Subsequent Year (2025-26)	5,406,103.00	26.01%	Yes

Explanation:
(required if Yes)

23/24 - In FY 23 we purchased curriculum for our Special Education self contained programs using one time Special Education funds. 24/25 - In FY 24 we will purchase curriculum adoptions for Math and ELA as well as spending down one-time funds. 25/26 - The increase in FY 26 is due to a sizable investment in technology infrastructure and will be spending one-time committed funds.

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

First Prior Year (2022-23)	18,991,146.00		
Budget Year (2023-24)	21,163,457.00	11.44%	Yes
1st Subsequent Year (2024-25)	20,403,110.00	(3.59%)	No
2nd Subsequent Year (2025-26)	19,909,223.00	(2.42%)	No

Explanation:
(required if Yes)

24/25 - In FY 24 we will fully expend committed safety funds. 25/26 - FY 25 we will fully expend committed maintenance funds.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	53,921,211.00		
Budget Year (2023-24)	33,614,466.00	(37.66%)	Not Met
1st Subsequent Year (2024-25)	31,066,402.00	(7.58%)	Met
2nd Subsequent Year (2025-26)	31,159,824.00	.30%	Met

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

First Prior Year (2022-23)	28,830,503.00		
Budget Year (2023-24)	29,791,483.00	3.33%	Met
1st Subsequent Year (2024-25)	24,693,497.00	(17.11%)	Not Met
2nd Subsequent Year (2025-26)	25,315,326.00	2.52%	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)

Expending one-time funds.

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

We don't expect to receive one-time State funds in 23/24 as we did in 22/23.

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

23/24 - In 22/23 we received one-time special education funds. 24/25 - The District expects to receive a 1.2 million dollar decrease in AB602 funds as a result of a SELPA realignment.

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)

23/24 - In FY 23 we purchased curriculum for our Special Education self contained programs using one time Special Education funds. 24/25 - In FY 24 we will purchase curriculum adoptions for Math and ELA as well as spending down one-time funds. 25/26 - The increase in FY 26 is due to a sizable investment in technology infrastructure and will be spending one-time committed funds.

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

24/25 - In FY 24 we will fully expend committed safety funds. 25/26 - FY 25 we will fully expend committed maintenance funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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)	163,055,939.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
c. Net Budgeted Expenditures and Other Financing Uses	163,055,939.00	Minimum Contribution (Line 2c times 3%)	to the Ongoing and Major Maintenance Account	Status
		4,891,678.17	4,891,955.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,578,695.00	4,045,119.00	4,931,992.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,230,347.10	13,129,708.72	2,293,487.08
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	16,809,042.10	17,174,827.72	7,225,479.08
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	119,289,795.65	134,837,301.02	164,399,720.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	119,289,795.65	134,837,301.02	164,399,720.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.1%	12.7%	4.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.7%	4.2%	1.5%

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)	12,927,696.41	74,921,744.78	N/A	Met
Second Prior Year (2021-22)	1,368,183.44	87,041,816.29	N/A	Met
First Prior Year (2022-23)	2,502,321.00	100,066,411.00	N/A	Met
Budget Year (2023-24) (Information only)	(2,296,008.00)	111,161,023.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F 1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	24,929,187.00	26,993,801.42	N/A	Met
Second Prior Year (2021-22)	39,140,113.00	39,921,297.83	N/A	Met
First Prior Year (2022-23)	38,166,155.00	41,289,482.00	N/A	Met
Budget Year (2023-24) (Information only)	43,791,803.00			

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

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

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

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

Explanation:
(required if NOT met)

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.)	10,782	10,782	10,877
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?

No

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	171,126,758.00	166,125,070.00	170,006,671.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	171,126,758.00	166,125,070.00	170,006,671.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,133,802.74	4,983,752.10	5,100,200.13
6. Reserve Standard - by Amount			

(S80,000 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)	5,133,802.74	4,983,752.10	5,100,200.13

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)	5,133,803.00	4,983,752.00	5,102,594.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,664,305.00	10,890,800.00	16,465,150.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
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)	9,798,108.00	15,874,552.00	21,567,744.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.73%	9.56%	12.69%
District's Reserve Standard (Section 10B, Line 7):	5,133,802.74	4,983,752.10	5,100,200.13
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(18,466,737.00)			
Budget Year (2023-24)	(22,095,111.00)	3,628,374.00	19.6%	Not Met
1st Subsequent Year (2024-25)	(22,400,000.00)	304,889.00	1.4%	Met
2nd Subsequent Year (2025-26)	(22,800,000.00)	400,000.00	1.8%	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)	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

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: One time funds will be expended in 22/23 thus we realize an increase in contribution in 23/24.
(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. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	9	25 8691		6,335,000
General Obligation Bonds	6	51 8611		16,165,290
Supp Early Retirement Program	8	01 8011		476,965
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				22,977,255

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	0	0	0	0
Certificates of Participation	1,326,369	1,324,016	138,640	426,590
General Obligation Bonds	2,665,563	2,765,938	2,887,813	2,991,313
Supp Early Retirement Program	757,660	680,291	565,768	481,014
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	4,749,592	4,770,245	3,592,221	3,898,917
Has total annual payment increased over prior year (2022-23)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The District issued \$5,110,000 in Certificates of Participation during the 2021-22 fiscal year. The increase is attributed to the interest associated with this.

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.).

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability

14,774,911.00

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

--

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

14,774,911.00

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

3/16/2023

5. OPEB Contributions

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	287,805.00	287,805.00	287,805.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	287,805.00	287,805.00	287,805.00
d. Number of retirees receiving OPEB benefits	48.00	48.00	48.00

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	650.3	674.3	658.3	663.3

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.

2023-24 Salary and Benefits

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

795837

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
5038089	5088470	5139355
100.0%	100.0%	100.0%
11.0%	1.0%	1.0%

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		
----	--	--

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

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
1239027	1368593	1418592
2.5%	2.1%	2.2%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	381.6	402.73	406.73	410.73

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.

2023-24 Salaries and Benefits

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

217498

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
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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
1442281	1456704	1471271
100.0%	100.0%	100.0%
14.0%	1.0%	1.0%

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

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
385475	321565	321565
2.5%	2.0%	2.0%

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

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

Yes	Yes	Yes
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	75	80	81	81

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.

2023-24 Salaries and Benefits

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

Negotiations Settled

2. Salary settlement:

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

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

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

121880

4. Amount included for any tentative salary schedule increases

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	566978	572648	578374
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	24.0%	1.0%	1.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	160049	139065	139204
Percent change in step & column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	20400	20400	20400
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 21, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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