

BONITA UNIFIED SCHOOL DISTRICT
115 W. ALLEN AVENUE, SAN DIMAS, CA 91773
(909) 971-8200



BOARD OF EDUCATION MEETING
WEDNESDAY, JUNE 14, 2023

2023-2024 PROPOSED BUDGET

BONITA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES DIVISION

DATE: June 14, 2023
TO: Board of Education
Matt Wien, Superintendent
FROM: Sonia Gomez Eckley, CPA
Assistant Superintendent, Business Services
SUBJECT: **PROPOSED BUDGET FOR 2023-2024** AND MULTI-YEAR FINANCIAL
PROJECTIONS

The estimated ending balances for the 2022-2023 fiscal year and our initial budget for the 2023-2024 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30 of each year. At the same time, the District presents its estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the preparation of the budget, as well as an analysis of current multi-year financial projections for the District.

2022-2023 Estimated Actuals

The estimated actuals consist of the District's current budget adjusted to reflect projected and known changes through the end of the fiscal year. These adjustments include:

- Updating the final estimated Local Control Funding Formula (LCFF) projection to our California Department of Finance projection. Change to LCFF revenue was immaterial.
- Updating all other revenue sources to the most current estimated year-end projection. Net change to all other revenues was minimal.
- Updating categorical revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments. Various minor changes to categorical programs have been incorporated into the budget for the Estimated Actuals.
- Analysis and revision of General Fund expense accounts. Fiscal staff have reviewed line item expenditure budgets, budget vs. actual, for all General Fund programs and accounts. Based upon this analysis, there are no material changes between the budget, as presented at Second Interim, and the Estimated Actuals for any one account or program.
- All other 2022-2023 budget amounts are not expected to be materially different from the Second Interim budget and thus are carried forward to the year-end projection.

In general, all changes were routine and non-material.

Based upon a review of current actual financial data (as of month-end April 30, 2023) and the adjustments noted above, the Estimated Actuals show a total net increase to the fund balance of \$4,792,706. This consists of a net decrease in the Unrestricted Fund of (\$3,981,239) combined with a net increase in the Restricted Fund of \$8,773,945. The change in Unrestricted Fund total net decrease reflects an improvement in the total net decrease reported at Second Interim of \$1,109,893.

The estimated total Ending General Fund balance at June 30, 2023, is \$47,903,317. Before Commitments, the Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$25,506,151, which is 16.44% of total General Fund expenditures. (The state minimum requirement is 3 %.)

These projections constitute our best estimate at this time of how the District will finish the 2022-2023 fiscal year. Final results will not be known until we close our books and prepare our year-end financial statements (Unaudited Actuals) in August. Results will be presented to the Board in early September.

2023-2024 Budget

State Budget Outlook

On January 10, 2023, Governor Gavin Newsom introduced his proposed 2023-2024 state budget, beginning the legislative process for the upcoming fiscal year. On May 12, 2023, he released his May Revision to his January budget. The May Revision outlines the Governor's expectations for the budget, which the Legislature then has until June 15 to revise and pass.

BUSD 2023-2024 Budget

When building its budget, the District utilizes the most up-to-date information and forecasts that it has received from the California Department of Education (CDE) and the Los Angeles County Department of Education (LACOE). The District is required to present its proposed budget for the ensuing fiscal year twice before the June 30 statutory deadline for passage by the Board of Education. Given that the legislature is not required to pass the state budget until June 15, the District will usually not be able to incorporate the effects of the state's June budget in its own June budget.

At the time of this writing, the Governor and Legislature were still negotiating the fine points of the budget. Further revisions to update the District's budget will be made after the Governor signs the state budget.

Revenue accounts are estimated based upon the CDE's and LACOE's projections. The District budget has been adjusted for the Governor's May Revise proposal for COLA adjustments to LCFF, Special Education, and categorical programs. The total budget will be

reviewed, and adjusted once the state passes its final budget, and then continually throughout the year as new information is received.

Expenditures are forecasted by taking into account all known and projected increases and decreases in expenditures, step and column, changes in staffing and benefits, changes in contracts and leases, and projected inflationary increases.

All bargaining units signed tentative agreements in late May for a 3% compensation increase. Due to the timeline for the approval process, the effect of this pending increase on salary and benefit accounts has not been added to the 2023-24 budget.

The District's budget is required by law to be reviewed and approved by LACOE. Our LACOE consultant reviews all of our detailed assumptions for both our 2023-2024 budget and our three-year projection. A budget built on assumptions that cannot be verified and justified by LACOE will not be approved.

The following provides more details on the budget.

Revenues

The 2023-2024 General Fund budget projects total revenues of \$142 million, for a net decrease (from 2022-23 estimated revenues) of \$18 million. Material changes in revenues are in the LCFF, Federal, and State revenues.

LCFF income is projected to increase due to the COLA increase of 8.22%. The District's unduplicated count percent remains stable at around 39%. Funded ADA is based upon the greater of current year or the average of the last three year's P-2 ADA. Total LCFF revenue is projected to increase \$6.5 million.

Federal and State revenues are projected with changes to categorical grants and exclusion of carryover balances. State programs are budgeted with an 8.22% COLA. Special education revenues are projected based on SELPA estimates. No new programs will be added until the State budget is finalized. No one-time funding is included.

Other revenues are based upon historical trends and estimated actuals.

Expenditures

For 2023-2024, total General Fund expenditures are projected at \$145 million for a projected decrease of 10.2 million over 2022-2023 estimated actuals. The budget reflects routine annual increases required by step and column movement, as well as estimated inflationary increases in supplies and services accounts. Additionally, the budget reflects the scheduled increase to CalPERS employer rates. Site discretionary funding remains the same.

The 3% raise working its way through the approval process by both unions, is not included.

Change in Fund Balance

Based upon these assumptions, the estimated total ending General Fund balance for the 2023-2024 fiscal year shows a net decrease of (\$2,857,543). This decrease includes spending down of one-time funds, in the amount of (\$2,066,193), from the Restricted Fund balance.

The estimated total Ending General Fund balance for the 2023-2024 fiscal year is \$45,045,774. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$24,749,904, which is 17.08% of total General Fund expenditures.

Three-Year Projection

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at First and Second Interim, the District is not required to certify the District's financial status at this time. Detailed assumptions for the preparation of the three-year projection are attached.

The most significant factors in the projection are the state-funded LCFF and the District's projected ADA.

LCFF: The District is using the Department of Finance estimated statutory COLAs. The District is projecting that its Unduplicated Percentage of enrollment will remain stable at approximately 39%.

ADA: Like many districts, BUSD suffered a loss in enrollment at the start of the 2021-22 school year. In 2022-23, BUSD experienced an increase in enrollment across all grade spans including the expansion of Transitional Kindergarten. The percent of ADA earned vs. enrollment is also increased. The District is using the 3-year average of reported ADA, based upon unchanged enrollment for the next three years.

All other revenues are projected to remain constant. All expenditures are estimated to reflect normal inflationary increases. Compensation costs reflect step and column increases, as well as additional costs the District will incur due to increases in PERS rates. No increases in STRS, to salaries, or to employee benefit caps are projected. No new programs or major construction projects are projected to be funded from Unrestricted funds.

Ending Fund Balance:

The District's unadjusted three-year projection shows Unrestricted General Fund ending fund balance amounts as follows:

| | <u>Total Unrestricted Fund Balance</u> | <u>Percent of General Fund Expenditures</u> | <u>Amount Above State Required 3%</u> |
|---------------|--|---|---|
| June 30, 2024 | \$24,749,904 | 17.08% | \$ 20,403,261 |
| June 30, 2025 | \$25,863,864 | 18.46% | \$ 21,661,322 |
| June 30, 2026 | \$28,177,634 | 19.79% | \$ 23,905,354 |

Senate Bill 751 caps District unrestricted reserves at 10% of total general fund expenditures. Amounts committed by formal resolution of the Board of Education are not included in the reserve calculation. The BUSD Board of Education has committed the following amounts as of each of the projected fiscal year ends:

| | <u>Committed</u> |
|---------------|------------------|
| June 30, 2024 | \$ 10,300,000 |
| June 30, 2025 | \$ 12,200,000 |
| June 30, 2026 | \$ 15,000,000 |

Amounts are committed for future negotiated bargaining unit agreements for salary and benefits, compensated absences, facilities improvements, learning loss mitigation measures, technology, and other unplanned or emergency expenditures as required by the District and approved by the Board.

Required Disclosure under Education Code Section 42127(a)(2)(b) regarding reasons for Ending Fund Balances above the state-recommended minimum level

Education Code section 42127(a)(2)(b) requires a statement of reason 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 be identified in the budget.

The Board of Education of the Bonita Unified School District's policy is to maintain a prudent reserve which provides for anticipated future expenditures for technology, instructional materials, and other necessary instructional expenditures. The District must also have funds available to mitigate the costs to the District of declining enrollment. Additionally, the reserve is maintained to provide for unplanned or emergency expenditures that might occur in the future. The District must also plan for future facility needs. Finally, the District must plan for future downturns in the state economy which could negatively affect the District's budget.

Projected Unrestricted Ending Fund Balance:

| | <u>Assigned</u> | <u>Unassigned</u> | <u>3% Minimum</u> | <u>Unassigned Amount Above 3% Minimum</u> |
|---------------|-----------------|-------------------|-------------------|---|
| June 30, 2024 | \$ 0 | \$10,103,261 | \$ 4,346,644 | \$ 5,756,617 |
| June 30, 2025 | \$ 0 | \$ 9,461,323 | \$ 4,202,542 | \$ 5,258,781 |
| June 30, 2026 | \$ 0 | \$ 8,905,354 | \$ 4,272,280 | \$ 4,633,074 |

OTHER FUNDS

Child Development Fund: The Child Development Fund records the financial activities from the District's parent-paid before and after-school care program. In 2022-23, the program was significantly expanded through the use of Expanded Learning Opportunities (ELO) funding. Estimated actual expenditures for 2022-2023 reflect total program costs for the year, less amounts charged to ELO funding. After the close of the fiscal year, only costs covered by parent fees will be reported and all other costs will be charged to ELO funding. The budget for 2023-2024 anticipates normal operations.

Cafeteria Fund: During 2022-23 the Nutrition Services program provided no-cost meals to all students. Revenues earned will exceed all costs, resulting in net income to the fund. In 2023-2024, the Nutrition Services program will continue to serve no-cost meals. Although federal funding will decrease, the tentative State budget includes additional funding for child nutrition programs, so that all students may continue to receive no-cost meals, and the District will still cover all of its costs.

Capital Facilities Fund: The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$305,000 in fees was collected in 2022-2023. Revenues for the budget year are projected and budgeted as cash is received. Expenditures from this fund are for capital projects related to growth in student enrollment.

Capital Projects Fund-Blended Components: This fund records revenue received from the District's Recreation Assessment District (RAD) and the related expenditures. Expenditures consist of salaries, utilities, contracts, and payments to the cities of La Verne and San Dimas related to the maintenance and improvement of shared community sports facilities and play fields.

BONITA UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET 2023-2024
BUDGET HIGHLIGHTS
REVENUES

| | |
|--|--------------|
| LOCAL CONTROL FUNDING FORMULA | |
| Statutory Cost of Living Adjustment (COLA) | 8.22% |
| District Unduplicated Percent (Three-year average) | 37.2% |
| Per ADA Allocation | \$ 12,191.31 |
| Increase in per ADA funding | \$ 919.08 |
| AVERAGE DAILY ATTENDANCE (ADA) | |
| ADA Used in Calculation of 2023-2024 LCFF | 9,341.98 |
| Change from 2022-2023 LCFF ADA | -182.13 |
| STATE REVENUES | |
| COLA applied to Special Education Funding | 8.22% |
| COLA applied to all other state categorical programs | 8.22% |
| Lottery projected at \$237 per ADA (\$170 Unrestricted, \$67 Restricted) | \$1,839,027 |
| Mandated Cost Revenues-Block Grant (\$37.81 per K-12 ADA, \$72.84 per 9-12 ADA) | \$ 407,475 |

BONITA UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET 2023-2024
BUDGET HIGHLIGHTS
EXPENDITURES

Major Changes to Expenditure Accounts

| | |
|---|--------------|
| Salary and Benefits | |
| Step and Column increase | \$ 1,441,590 |
| STRS and PERS rate changes | \$ 241,149 |
| Increase in General Fund Contributions | |
| Special Education | \$ 1,074,635 |

BONITA UNIFIED SCHOOL DISTRICT
2023-2024 BUDGET PROJECTION ASSUMPTIONS
Fiscal Years ending June 30, 2023, 2024, 2025, 2026

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|--|---|----------------------------|-------------------------------|
| Unduplicated Count Percent- 3-year rolling average | 37.5% | 37.2% | 36.7% | 36.7% |
| Dollars per ADA | \$11,272 | \$12,191 | \$12,665 | \$13,082 |
| Change from prior years | \$1,331 | \$919 | \$474 | \$417 |
| Funded ADA | 9,524 | 9,342 | 9,160 | 9,113 |
| Change in Funded P-2 ADA | -138 | -182 | -182 | -47 |
| Federal Programs | 0% | 0% | 0% | 0% |
| State Programs | 1.7% | 8.22% | 3.94% | 3.29% |
| Special Education | 6.56% | 8.22% | 3.94% | 3.29% |
| Lottery (per ADA) | \$237 | \$237 | \$237 | \$237 |
| Mandated Costs | \$407,475 | \$407,475 | \$407,475 | \$407,475 |
| District General Fund Contribution to Special Education | Based on current income estimates from SELPA and current expenditure projections | Based on current income estimates from SELPA and current expenditure projections | 5% | 5% |
| Retirement - CalSTRS rate | 19.10% | 19.10% | 19.10% | 19.10% |
| Retirement - CalPERS rate | 25.37% | 26.68% | 27.7% | 28.3% |
| STRS & PERS increase (decrease) | \$749,672 | \$241,149 | \$189,864 | \$112,419 |
| Estimated increase for health insurance increase of employer contribution | \$415,000 | 0 | 0 | 0 |
| Supplies and Services | Current year projected expenditures | Current year projected expenditures adjusted by CPI (3.54%) and known changes | Adjusted by CPI (3.02%) | Adjusted by CPI (2.64%) |

BONITA UNIFIED SCHOOL DISTRICT
 UNRESTRICTED GENERAL FUND
 2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|---|------------------------------|------------------------|
| Revenues | | |
| LCFF | \$ 107,357,971 | \$ 113,890,941 |
| Federal Revenues | \$ 18,000 | \$ 18,000 |
| State Revenues | \$ 1,971,870 | \$ 1,811,485 |
| Other Local Revenues | \$ 2,183,378 | \$ 1,340,000 |
| Total Revenues | <u>\$ 111,531,219</u> | <u>\$ 117,060,426</u> |
| Expenditures | | |
| Certificated Salaries | \$ 49,167,022 | \$ 49,439,473 |
| Classified Salaries | \$ 16,572,305 | \$ 16,567,576 |
| Employee Benefits | \$ 24,284,406 | \$ 26,258,478 |
| Books and Supplies | \$ 4,314,488 | \$ 3,161,073 |
| Services and Other Operating | \$ 8,756,640 | \$ 8,363,691 |
| Capital Outlay | \$ 1,201,045 | \$ 1,454,700 |
| Other Outgo | \$ 1,148,753 | \$ 1,150,589 |
| Direct Support | \$ (1,367,543) | \$ (1,053,781) |
| Total Expenditures | <u>\$ 104,077,116</u> | <u>\$ 105,341,799</u> |
| Excess (deficiency) of revenues over expenditures | \$ 7,454,103 | \$ 11,718,627 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Other Sources | \$ - | \$ - |
| Other Uses | \$ - | \$ - |
| Contributions | \$ (11,435,342) | \$ (12,509,977) |
| Total Other Financing Sources (Uses) | <u>\$ (11,435,342)</u> | <u>\$ (12,509,977)</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (3,981,239) | \$ (791,350) |
| <hr/> | | |
| Beginning Fund Balance | \$ 29,761,673 | \$ 25,780,434 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 29,761,673 | \$ 25,780,434 |
| Ending Fund Balance | <u>\$ 25,780,434</u> | <u>\$ 24,989,084</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ 90,000 | \$ 90,000 |
| Reserve for Stores | \$ 93,283 | \$ 93,283 |
| Reserve for Prepaid Exp | \$ 91,000 | \$ 55,897 |
| Desig for Econ Uncertainties | \$ 4,654,815 | \$ 4,346,644 |
| Board Approved Commitments | \$ - | \$ 10,300,000 |
| Other Designations | \$ 9,991,000 | \$ - |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ 10,860,336 | \$ 10,103,260 |
| Total Ending Fund Balance | <u>\$ 25,780,434</u> | <u>\$ 24,989,084</u> |

BONITA UNIFIED SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|--|------------------------------|----------------------|
| Revenues | | |
| LCFF | \$ - | \$ - |
| Federal Revenues | \$ 12,043,936 | \$ 7,181,544 |
| State Revenues | \$ 25,243,520 | \$ 6,276,635 |
| Other Local Revenues | \$ 11,134,532 | \$ 11,511,971 |
| Total Revenues | <u>\$ 48,421,988</u> | <u>\$ 24,970,150</u> |
| Expenditures | | |
| Certificated Salaries | \$ 12,761,295 | \$ 13,326,765 |
| Classified Salaries | \$ 6,284,518 | \$ 7,266,236 |
| Employee Benefits | \$ 7,276,058 | \$ 8,702,740 |
| Books and Supplies | \$ 10,815,337 | \$ 2,858,834 |
| Services and Other Operating | \$ 6,367,826 | \$ 5,268,281 |
| Capital Outlay | \$ 5,634,410 | \$ 499,242 |
| Other Outgo | \$ 818,381 | \$ 834,833 |
| Direct Support | \$ 1,125,560 | \$ 789,389 |
| Total Expenditures | <u>\$ 51,083,385</u> | <u>\$ 39,546,320</u> |
| Excess (deficiency) of revenues over expenditures | \$ (2,661,397) | \$ (14,576,170) |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Other Sources | \$ - | \$ - |
| Other Uses | \$ - | \$ - |
| Contributions | \$ 11,435,342 | \$ 12,509,977 |
| Total Other Financing Sources (Uses) | <u>\$ 11,435,342</u> | <u>\$ 12,509,977</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 8,773,945 | \$ (2,066,193) |
| Beginning Fund Balance | | |
| Beginning Fund Balance | \$ 13,348,938 | \$ 22,122,883 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | <u>\$ 13,348,938</u> | <u>\$ 22,122,883</u> |
| Ending Fund Balance | <u>\$ 22,122,883</u> | <u>\$ 20,056,690</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Reserve for Prepaid Exp | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ - | \$ - |
| Legally Restricted Fund Balance | \$ 22,122,883 | \$ 20,056,690 |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | <u>\$ 22,122,883</u> | <u>\$ 20,056,690</u> |

BONITA UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|--|------------------------------|-----------------------|
| LCFF | \$ 107,357,971 | \$ 113,890,941 |
| Federal Revenues | \$ 12,061,936 | \$ 7,199,544 |
| State Revenues | \$ 27,215,390 | \$ 8,088,120 |
| Other Local Revenues | \$ 13,317,910 | \$ 12,851,971 |
| Total Revenues | \$ 159,953,207 | \$ 142,030,576 |
| | | \$ 6,532,970 |
| Expenditures | | |
| Certificated Salaries | \$ 61,928,317 | \$ 62,766,238 |
| Classified Salaries | \$ 22,856,823 | \$ 23,833,812 |
| Employee Benefits | \$ 31,560,464 | \$ 34,961,218 |
| Books and Supplies | \$ 15,129,825 | \$ 6,019,907 |
| Services and Other Operating | \$ 15,124,466 | \$ 13,631,972 |
| Capital Outlay | \$ 6,835,455 | \$ 1,953,942 |
| Other Outgo | \$ 1,967,134 | \$ 1,985,422 |
| Direct Support | \$ (241,983) | \$ (264,392) |
| Total Expenditures | \$ 155,160,501 | \$ 144,888,119 |
| Excess (deficiency) of revenues over expenditures | \$ 4,792,706 | \$ (2,857,543) |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Other Sources | \$ - | \$ - |
| Other Uses | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 4,792,706 | \$ (2,857,543) |
| Beginning Fund Balance | \$ 43,110,611 | \$ 47,903,317 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 43,110,611 | \$ 47,903,317 |
| Ending Fund Balance | \$ 47,903,317 | \$ 45,045,774 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ 90,000 | \$ 90,000 |
| Reserve for Stores | \$ 93,283 | \$ 93,283 |
| Reserve for Prepaid Exp | \$ 91,000 | \$ 55,897 |
| Desig for Econ Uncertainties | \$ 4,654,815 | \$ 4,346,644 |
| Board Approved Commitments | \$ - | \$ 10,300,000 |
| Other Designations | \$ 9,991,000 | \$ - |
| Legally Restricted Fund Balance | \$ 22,122,883 | \$ 20,056,690 |
| Undesignated | \$ 10,860,336 | \$ 10,103,260 |
| Total Ending Fund Balance | \$ 47,903,317 | \$ 45,045,774 |

BONITA UNIFIED SCHOOL DISTRICT
 STUDENT ACTIVITY SPECIAL REVENUE
 2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|--|------------------------------|---------------------|
| LCFF | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 345,193 | \$ 425,000 |
| Total Revenues | \$ 345,193 | \$ 425,000 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ 290,377 | \$ 332,700 |
| Services and Other Operating | \$ 32,618 | \$ - |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ 322,995 | \$ 332,700 |
| Excess (deficiency) of revenues over expenditures | \$ 22,198 | \$ 92,300 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 22,198 | \$ 92,300 |
| Beginning Fund Balance | \$ 952,918 | \$ 975,116 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 952,918 | \$ 975,116 |
| Ending Fund Balance | \$ 975,116 | \$ 1,067,416 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ - | \$ - |
| Legally Restricted Fund Balance | \$ 975,116 | \$ 1,067,416 |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 975,116 | \$ 1,067,416 |

BONITA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|--|------------------------------|---------------------|
| LCFF | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 2,685,814 | \$ 2,252,992 |
| Total Revenues | \$ 2,685,814 | \$ 2,252,992 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ 1,159,296 | \$ 1,240,215 |
| Employee Benefits | \$ 707,910 | \$ 784,447 |
| Books and Supplies | \$ 680,164 | \$ 77,795 |
| Services and Other Operating | \$ 20,936 | \$ 17,550 |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ 117,508 | \$ 132,985 |
| Total Expenditures | \$ 2,685,814 | \$ 2,252,992 |
| Excess (deficiency) of revenues over expenditures | \$ - | \$ - |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ - | \$ - |
| Beginning Fund Balance | | |
| Beginning Fund Balance | \$ - | \$ - |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ - | \$ - |
| Ending Fund Balance | \$ - | \$ - |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ - | \$ - |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ - | \$ - |

BONITA UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|--|------------------------------|---------------------|
| LCFF | \$ - | \$ - |
| Federal Revenues | \$ 2,738,312 | \$ 3,210,000 |
| State Revenues | \$ 2,935,526 | \$ 3,828,000 |
| Other Local Revenues | \$ 161,400 | \$ 85,000 |
| Total Revenues | \$ 5,835,238 | \$ 7,123,000 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ 1,497,850 | \$ 1,562,313 |
| Employee Benefits | \$ 591,990 | \$ 712,251 |
| Books and Supplies | \$ 2,046,649 | \$ 2,569,000 |
| Services and Other Operating | \$ 155,050 | \$ 129,875 |
| Capital Outlay | \$ 355,326 | \$ 500,000 |
| Other Outgo | \$ 4,500 | \$ 4,500 |
| Direct Support | \$ 124,476 | \$ 131,407 |
| Total Expenditures | \$ 4,775,841 | \$ 5,609,346 |
| Excess (deficiency) of revenues over expenditures | \$ 1,059,397 | \$ 1,513,654 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 1,059,397 | \$ 1,513,654 |
| Beginning Fund Balance | | |
| Beginning Fund Balance | \$ 2,499,670 | \$ 3,559,067 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 2,499,670 | \$ 3,559,067 |
| Ending Fund Balance | \$ 3,559,067 | \$ 5,072,721 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Reserve for Prepaid Exp | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 3,361 | \$ 3,361 |
| Legally Restricted Fund Balance | \$ 3,555,706 | \$ 5,069,360 |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 3,559,067 | \$ 5,072,721 |

BONITA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|---|------------------------------|-------------------|
| LCFF | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ - | \$ - |
| Total Revenues | \$ - | \$ - |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ - | \$ - |
| Services and Other Operating | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures | \$ - | \$ - |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ - | \$ - |
| <hr/> | | |
| Beginning Fund Balance | \$ 648,450 | \$ 648,450 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 648,450 | \$ 648,450 |
| Ending Fund Balance | \$ 648,450 | \$ 648,450 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 648,450 | \$ 648,450 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 648,450 | \$ 648,450 |

BONITA UNIFIED SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|--|------------------------------|---------------------|
| LCFF | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 305,000 | \$ 305,000 |
| Total Revenues | \$ 305,000 | \$ 305,000 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ 27,740 | \$ - |
| Services and Other Operating | \$ 19,250 | \$ - |
| Capital Outlay | \$ 745,477 | \$ 175,000 |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ 792,467 | \$ 175,000 |
| Excess (deficiency) of revenues over expenditures | \$ (487,467) | \$ 130,000 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Other Sources | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (487,467) | \$ 130,000 |
| Beginning Fund Balance | \$ 3,306,403 | \$ 2,818,936 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 3,306,403 | \$ 2,818,936 |
| Ending Fund Balance | \$ 2,818,936 | \$ 2,948,936 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 2,407,448 | \$ 2,407,448 |
| Legally Restricted Fund Balance | \$ 411,488 | \$ 541,488 |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 2,818,936 | \$ 2,948,936 |

BONITA UNIFIED SCHOOL DISTRICT
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS
 2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|--|------------------------------|---------------------|
| LCFF | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 850,000 | \$ 850,000 |
| Total Revenues | \$ 850,000 | \$ 850,000 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ 212,922 | \$ 212,922 |
| Employee Benefits | \$ 76,761 | \$ 78,677 |
| Books and Supplies | \$ - | \$ - |
| Services and Other Operating | \$ 761,591 | \$ 680,458 |
| Capital Outlay | \$ 437 | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ 1,051,711 | \$ 972,057 |
| Excess (deficiency) of revenues over expenditures | \$ (201,711) | \$ (122,057) |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (201,711) | \$ (122,057) |
| Beginning Fund Balance | \$ 3,365,204 | \$ 3,163,493 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 3,365,204 | \$ 3,163,493 |
| Ending Fund Balance | \$ 3,163,493 | \$ 3,041,436 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 3,163,493 | \$ 3,041,436 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 3,163,493 | \$ 3,041,436 |

BONITA UNIFIED SCHOOL DISTRICT
 BOND INTEREST AND REDEMPTION FUND
 2023-24

| | Estimated Actuals 2022-23 | Budget 2023-24 |
|--|------------------------------|---------------------|
| LCFF | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 7,617,783 | \$ 7,727,783 |
| Total Revenues | <u>\$ 7,617,783</u> | <u>\$ 7,727,783</u> |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ - | \$ - |
| Services and Other Operating | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ 8,072,198 | \$ 8,072,198 |
| Direct Support | \$ - | \$ - |
| Total Expenditures | <u>\$ 8,072,198</u> | <u>\$ 8,072,198</u> |
| Excess (deficiency) of revenues over expenditures | \$ (454,415) | \$ (344,415) |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Other Sources | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (454,415) | \$ (344,415) |
| Beginning Fund Balance | <u>\$ 2,950,699</u> | <u>\$ 2,496,284</u> |
| Other Restatements | \$ - | \$ - |
| Adjusted Beginning Fund Balance | <u>\$ 2,950,699</u> | <u>\$ 2,496,284</u> |
| Ending Fund Balance | <u>\$ 2,496,284</u> | <u>\$ 2,151,869</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 2,496,284 | \$ 2,151,869 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | <u>\$ 2,496,284</u> | <u>\$ 2,151,869</u> |

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: 115 W. Allen Ave., San Dimas, CA

Date: June 14, 2023

Adoption Date: June 28, 2023

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 115 W. Allen Ave., San Dimas, CA

Date: June 14, 2023

Time: 4:30 PM

Contact person for additional information on the budget reports:

Name: Jazmin Ortega

Title: Sr. Director, Fiscal Services

Telephone: 909-971-8320 Ext. 5220

E-mail: ortega@bonita.k12.ca.us

Criteria and Standards Review Summary

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--|---|---|-------------|-----------------|
| S6 | Long-term Commitments | Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment? | X | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | X X | X X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | X X X | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP. | | X 06/28/2023 |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | X | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

| | | |
|---|----|------------|
| Total liabilities actuarially determined: | \$ | _____ |
| Less: Amount of total liabilities reserved in budget: | \$ | _____ |
| Estimated accrued but unfunded liabilities: | \$ | _____ 0.00 |

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

Alliance of Schools for Cooperative Insurance Programs
16550 Bloomfield, Cerritos, CA 90703

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

ASH
Signed


Clerk/Secretary of the Governing Board

Date of Meeting: 6/22/23

(Original signature required)

For additional information on this certification, please contact:

Name: Jazmin Ortega
Title: Sr. Director of Fiscal Services
Telephone: 909-971-8320 Ext. 5220
E-mail: ortega@bonita.k12.ca.us

| 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) | 9,076.30 | 9,076.30 | 9,524.11 | 9,076.30 | 9,076.30 | 9,341.98 |
| 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) | 9,076.30 | 9,076.30 | 9,524.11 | 9,076.30 | 9,076.30 | 9,341.98 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 9,076.30 | 9,076.30 | 9,524.11 | 9,076.30 | 9,076.30 | 9,341.98 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| 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 | 107,357,971.00 | 0.00 | 107,357,971.00 | 113,890,941.00 | 0.00 | 113,890,941.00 | 6.1% |
| 2) Federal Revenue | | 8100-8299 | 18,000.00 | 12,043,936.00 | 12,061,936.00 | 18,000.00 | 7,181,544.00 | 7,199,544.00 | -40.3% |
| 3) Other State Revenue | | 8300-8599 | 1,971,870.00 | 25,243,520.00 | 27,215,390.00 | 1,811,485.00 | 6,276,635.00 | 8,088,120.00 | -70.3% |
| 4) Other Local Revenue | | 8600-8799 | 2,183,378.00 | 11,134,532.00 | 13,317,910.00 | 1,340,000.00 | 11,511,971.00 | 12,851,971.00 | -3.5% |
| 5) TOTAL, REVENUES | | | 111,531,219.00 | 48,421,988.00 | 159,953,207.00 | 117,060,426.00 | 24,970,150.00 | 142,030,576.00 | -11.2% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 49,167,022.00 | 12,761,295.00 | 61,928,317.00 | 49,439,473.00 | 13,326,765.00 | 62,766,238.00 | 1.4% |
| 2) Classified Salaries | | 2000-2999 | 16,572,305.00 | 6,284,518.00 | 22,856,823.00 | 16,567,576.00 | 7,266,236.00 | 23,833,812.00 | 4.3% |
| 3) Employee Benefits | | 3000-3999 | 24,284,406.00 | 7,276,058.00 | 31,560,464.00 | 26,258,478.00 | 8,702,740.00 | 34,961,218.00 | 10.8% |
| 4) Books and Supplies | | 4000-4999 | 4,314,488.00 | 10,815,337.00 | 15,129,825.00 | 3,161,073.00 | 2,858,834.00 | 6,019,907.00 | -60.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,756,640.00 | 6,367,826.00 | 15,124,466.00 | 8,363,691.00 | 5,268,281.00 | 13,631,972.00 | -9.9% |
| 6) Capital Outlay | | 6000-6999 | 1,201,045.00 | 5,634,410.00 | 6,835,455.00 | 1,454,700.00 | 498,242.00 | 1,953,942.00 | -71.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,148,753.00 | 818,381.00 | 1,967,134.00 | 1,150,589.00 | 834,833.00 | 1,985,422.00 | 0.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,367,543.00) | 1,125,560.00 | (241,983.00) | (1,053,781.00) | 789,389.00 | (264,392.00) | 9.3% |
| 9) TOTAL, EXPENDITURES | | | 104,077,116.00 | 51,083,385.00 | 155,160,501.00 | 105,341,799.00 | 39,546,320.00 | 144,888,119.00 | -6.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 7,454,103.00 | (2,661,397.00) | 4,792,706.00 | 11,718,627.00 | (14,576,170.00) | (2,857,543.00) | -159.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 | (11,435,342.00) | 11,435,342.00 | 0.00 | (12,509,977.00) | 12,509,977.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (11,435,342.00) | 11,435,342.00 | 0.00 | (12,509,977.00) | 12,509,977.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,981,239.00) | 8,773,945.00 | 4,792,706.00 | (791,350.00) | (2,066,193.00) | (2,857,543.00) | -159.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,761,673.00 | 13,348,938.00 | 43,110,611.00 | 25,780,434.00 | 22,122,883.00 | 47,903,317.00 | 11.1% |
| 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) | | | 29,761,673.00 | 13,348,938.00 | 43,110,611.00 | 25,780,434.00 | 22,122,883.00 | 47,903,317.00 | 11.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,761,673.00 | 13,348,938.00 | 43,110,611.00 | 25,780,434.00 | 22,122,883.00 | 47,903,317.00 | 11.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 90,000.00 | 0.00 | 90,000.00 | 90,000.00 | 0.00 | 90,000.00 | 0.0% |
| Stores | | 9712 | 93,283.00 | 0.00 | 93,283.00 | 93,283.00 | 0.00 | 93,283.00 | 0.0% |
| Prepaid Items | | 9713 | 91,000.00 | 0.00 | 91,000.00 | 55,897.00 | 0.00 | 55,897.00 | -38.6% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 22,122,883.00 | 22,122,883.00 | 0.00 | 20,056,690.00 | 20,056,690.00 | -9.3% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 10,300,000.00 | 0.00 | 10,300,000.00 | New |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 9,991,000.00 | 0.00 | 9,991,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,654,815.00 | 0.00 | 4,654,815.00 | 4,346,644.00 | 0.00 | 4,346,644.00 | -6.6% |
| Unassigned/Unappropriated Amount | | 9790 | 10,860,336.00 | 0.00 | 10,860,336.00 | 10,103,260.00 | 0.00 | 10,103,260.00 | -7.0% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |

| 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) | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 51,592,807.00 | 0.00 | 51,592,807.00 | 58,125,777.00 | 0.00 | 58,125,777.00 | 12.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 28,075,246.00 | 0.00 | 28,075,246.00 | 28,075,246.00 | 0.00 | 28,075,246.00 | 0.0% |
| 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 | 55,532.00 | 0.00 | 55,532.00 | 56,014.00 | 0.00 | 56,014.00 | 0.9% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 124,306.00 | 0.00 | 124,306.00 | 124,306.00 | 0.00 | 124,306.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 12,500,540.00 | 0.00 | 12,500,540.00 | 12,716,664.00 | 0.00 | 12,716,664.00 | 1.7% |
| Unsecured Roll Taxes | | 8042 | 379,883.00 | 0.00 | 379,883.00 | 379,683.00 | 0.00 | 379,683.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 828,472.00 | 0.00 | 828,472.00 | 828,472.00 | 0.00 | 828,472.00 | 0.0% |
| Supplemental Taxes | | 8044 | 702,735.00 | 0.00 | 702,735.00 | 702,735.00 | 0.00 | 702,735.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 7,452,732.00 | 0.00 | 7,452,732.00 | 7,236,126.00 | 0.00 | 7,236,126.00 | -2.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 5,645,918.00 | 0.00 | 5,645,918.00 | 5,645,918.00 | 0.00 | 5,645,918.00 | 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 | | | 107,357,971.00 | 0.00 | 107,357,971.00 | 113,890,941.00 | 0.00 | 113,890,941.00 | 6.1% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 107,357,971.00 | 0.00 | 107,357,971.00 | 113,890,941.00 | 0.00 | 113,890,941.00 | 6.1% |
| 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 | 2,080,196.00 | 2,080,196.00 | 0.00 | 1,909,796.00 | 1,909,796.00 | -8.2% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 398,488.00 | 398,488.00 | 0.00 | 123,728.00 | 123,728.00 | -69.0% |
| 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 | 18,000.00 | 0.00 | 18,000.00 | 18,000.00 | 0.00 | 18,000.00 | 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 | | 1,301,781.00 | 1,301,781.00 | | 1,000,538.00 | 1,000,538.00 | -23.1% |
| 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 | | 390,501.00 | 390,501.00 | | 196,854.00 | 196,854.00 | -49.6% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 5,622.00 | 5,622.00 | | 0.00 | 0.00 | -100.0% |

| 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) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 101,225.00 | 101,225.00 | | 63,426.00 | 63,426.00 | -37.3% |
| 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, 3160, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 608,731.00 | 608,731.00 | | 63,252.00 | 63,252.00 | -89.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 55,789.00 | 55,789.00 | | 55,789.00 | 55,789.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 7,101,603.00 | 7,101,603.00 | 0.00 | 3,768,161.00 | 3,768,161.00 | -46.9% |
| TOTAL, FEDERAL REVENUE | | | 18,000.00 | 12,043,936.00 | 12,061,936.00 | 18,000.00 | 7,181,544.00 | 7,199,544.00 | -40.3% |
| 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 | 8500 | 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 | 71,656.00 | 71,656.00 | 0.00 | 499,242.00 | 499,242.00 | 596.7% |
| Mandated Costs Reimbursements | | 8550 | 414,000.00 | 0.00 | 414,000.00 | 407,475.00 | 0.00 | 407,475.00 | -1.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,537,870.00 | 484,560.00 | 2,022,430.00 | 1,384,010.00 | 455,017.00 | 1,839,027.00 | -9.1% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 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 | | 1,232,068.00 | 1,232,068.00 | | 440,060.00 | 440,060.00 | -64.3% |
| 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 | 20,000.00 | 23,455,236.00 | 23,475,236.00 | 20,000.00 | 4,882,316.00 | 4,902,316.00 | -79.1% |
| TOTAL, OTHER STATE REVENUE | | | 1,971,870.00 | 25,243,520.00 | 27,215,390.00 | 1,811,485.00 | 6,276,635.00 | 8,088,120.00 | -70.3% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 303,000.00 | 0.00 | 303,000.00 | 245,000.00 | 0.00 | 245,000.00 | -19.1% |
| Interest | | 8660 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 120,000.00 | 0.00 | 120,000.00 | 120,000.00 | 0.00 | 120,000.00 | 0.0% |
| Interagency Services | | 8677 | 275,000.00 | 0.00 | 275,000.00 | 275,000.00 | 0.00 | 275,000.00 | 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 | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | | | | | |

| 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) | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,185,378.00 | 180,000.00 | 1,365,378.00 | 400,000.00 | 200,000.00 | 600,000.00 | -56.1% |
| 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 | | 10,904,532.00 | 10,904,532.00 | | 11,311,971.00 | 11,311,971.00 | 3.7% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,183,378.00 | 11,134,532.00 | 13,317,910.00 | 1,340,000.00 | 11,511,971.00 | 12,851,971.00 | -3.5% |
| TOTAL, REVENUES | | | 111,531,219.00 | 48,421,988.00 | 159,953,207.00 | 117,060,426.00 | 24,970,150.00 | 142,030,576.00 | -11.2% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 41,481,939.00 | 9,236,769.00 | 50,720,708.00 | 41,704,375.00 | 9,878,881.00 | 51,583,256.00 | 1.7% |
| Certificated Pupil Support Salaries | | 1200 | 2,421,594.00 | 2,588,597.00 | 5,010,191.00 | 2,368,194.00 | 2,501,806.00 | 4,870,000.00 | -2.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,175,612.00 | 156,704.00 | 5,332,316.00 | 5,271,104.00 | 152,961.00 | 5,424,065.00 | 1.7% |
| Other Certificated Salaries | | 1900 | 87,877.00 | 777,225.00 | 865,102.00 | 95,800.00 | 793,117.00 | 888,917.00 | 2.8% |
| TOTAL, CERTIFICATED SALARIES | | | 49,167,022.00 | 12,761,295.00 | 61,928,317.00 | 49,439,473.00 | 13,326,765.00 | 62,766,238.00 | 1.4% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,531,827.00 | 4,003,653.00 | 5,535,480.00 | 1,334,953.00 | 4,275,108.00 | 5,610,061.00 | 1.3% |
| Classified Support Salaries | | 2200 | 6,293,337.00 | 1,063,028.00 | 7,356,365.00 | 6,307,222.00 | 1,090,028.00 | 7,397,250.00 | 0.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,812,963.00 | 93,613.00 | 1,906,576.00 | 1,834,133.00 | 97,334.00 | 1,931,467.00 | 1.3% |
| Clerical, Technical and Office Salaries | | 2400 | 5,529,237.00 | 345,215.00 | 5,874,452.00 | 5,863,447.00 | 397,479.00 | 6,060,926.00 | 3.2% |
| Other Classified Salaries | | 2900 | 1,404,941.00 | 779,009.00 | 2,183,950.00 | 1,427,821.00 | 1,406,287.00 | 2,834,108.00 | 29.8% |
| TOTAL, CLASSIFIED SALARIES | | | 16,572,305.00 | 6,284,518.00 | 22,856,823.00 | 16,567,576.00 | 7,266,236.00 | 23,833,812.00 | 4.3% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 9,317,778.00 | 2,320,411.00 | 11,638,189.00 | 9,462,554.00 | 2,391,653.00 | 11,854,207.00 | 1.9% |
| PERS | | 3201-3202 | 3,887,351.00 | 1,386,312.00 | 5,273,663.00 | 4,200,503.00 | 1,880,019.00 | 6,080,522.00 | 15.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,960,878.00 | 660,246.00 | 2,621,124.00 | 1,973,993.00 | 737,570.00 | 2,711,563.00 | 3.5% |
| Health and Welfare Benefits | | 3401-3402 | 7,566,236.00 | 2,461,410.00 | 10,027,646.00 | 9,285,093.00 | 3,291,082.00 | 12,576,175.00 | 25.4% |
| Unemployment Insurance | | 3501-3502 | 327,704.00 | 94,872.00 | 422,576.00 | 92,932.00 | 31,712.00 | 124,644.00 | -70.5% |
| Workers' Compensation | | 3601-3602 | 1,179,364.00 | 342,509.00 | 1,521,873.00 | 1,195,548.00 | 357,356.00 | 1,552,904.00 | 2.0% |
| OPEB, Allocated | | 3701-3702 | 25,000.00 | 0.00 | 25,000.00 | 27,760.00 | 0.00 | 27,760.00 | 11.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 20,095.00 | 10,298.00 | 30,393.00 | 20,095.00 | 13,348.00 | 33,443.00 | 10.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 24,284,406.00 | 7,276,058.00 | 31,560,464.00 | 26,256,478.00 | 8,702,740.00 | 34,959,218.00 | 10.8% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 127,416.00 | 251,362.00 | 378,778.00 | 497,402.00 | 500,000.00 | 997,402.00 | 163.3% |
| Books and Other Reference Materials | | 4200 | 42,298.00 | 7,000.00 | 49,298.00 | 26,100.00 | 0.00 | 26,100.00 | -47.1% |
| Materials and Supplies | | 4300 | 3,370,365.00 | 10,075,806.00 | 13,446,171.00 | 2,215,193.00 | 2,328,443.00 | 4,543,636.00 | -66.2% |
| Noncapitalized Equipment | | 4400 | 774,409.00 | 481,169.00 | 1,255,578.00 | 422,378.00 | 30,391.00 | 452,769.00 | -63.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,314,488.00 | 10,815,337.00 | 15,129,825.00 | 3,161,073.00 | 2,858,834.00 | 6,019,907.00 | -60.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 3,485,014.00 | 3,485,014.00 | 0.00 | 2,347,107.00 | 2,347,107.00 | -32.7% |
| Travel and Conferences | | 5200 | 567,746.00 | 183,639.00 | 751,385.00 | 168,575.00 | 62,840.00 | 231,415.00 | -69.2% |
| Dues and Memberships | | 5300 | 22,328.00 | 7,009.00 | 29,337.00 | 23,318.00 | 0.00 | 23,318.00 | -20.5% |
| Insurance | | 5400 - 5450 | 1,053,817.00 | 0.00 | 1,053,817.00 | 1,075,000.00 | 0.00 | 1,075,000.00 | 2.0% |
| Operations and Housekeeping Services | | 5500 | 1,860,982.00 | 0.00 | 1,860,982.00 | 1,844,077.00 | 0.00 | 1,844,077.00 | -0.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,111,496.00 | 31,929.00 | 1,143,425.00 | 1,192,229.00 | 600.00 | 1,192,829.00 | 4.3% |
| Transfers of Direct Costs | | 5710 | (9,054.00) | 9,053.00 | (1.00) | (1,245.00) | 1,245.00 | 0.00 | -100.0% |
| Transfers of Direct Costs - Intrafund | | 5750 | (100.00) | 0.00 | (100.00) | (500.00) | 0.00 | (500.00) | 400.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,476,219.00 | 2,637,598.00 | 6,113,817.00 | 3,448,602.00 | 2,839,489.00 | 6,288,091.00 | 2.9% |
| Communications | | 5900 | 673,206.00 | 13,584.00 | 686,790.00 | 613,635.00 | 17,000.00 | 630,635.00 | -8.2% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,796,640.00 | 6,367,826.00 | 15,124,466.00 | 8,363,691.00 | 5,268,281.00 | 13,631,972.00 | -9.9% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 88,676.00 | 211,169.00 | 299,845.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 772,560.00 | 88,110.00 | 860,670.00 | 690,900.00 | 0.00 | 690,900.00 | -19.7% |
| Buildings and Improvements of Buildings | | 6200 | 57,370.00 | 5,209,518.00 | 5,266,888.00 | 52,800.00 | 0.00 | 52,800.00 | -99.0% |
| 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 | 134,961.00 | 125,613.00 | 260,574.00 | 130,000.00 | 499,242.00 | 629,242.00 | 141.5% |
| Equipment Replacement | | 6500 | 147,478.00 | 0.00 | 147,478.00 | 581,000.00 | 0.00 | 581,000.00 | 294.0% |
| 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 | | | 1,201,045.00 | 5,634,410.00 | 6,835,455.00 | 1,454,700.00 | 499,242.00 | 1,953,942.00 | -71.4% |
| 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 | 816,632.00 | 816,632.00 | 0.00 | 833,084.00 | 833,084.00 | 2.0% |
| Payments to County Offices | | 7142 | 205,000.00 | 0.00 | 205,000.00 | 205,000.00 | 0.00 | 205,000.00 | 0.0% |
| 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 Transfers | All Other | 7221-7223 | 17,637.00 | 0.00 | 17,637.00 | 17,637.00 | 0.00 | 17,637.00 | 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 | | 7289 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 57,823.00 | 0.00 | 57,823.00 | 53,591.00 | 0.00 | 53,591.00 | -7.3% |
| Other Debt Service - Principal | | 7439 | 868,293.00 | 1,749.00 | 870,042.00 | 874,361.00 | 1,749.00 | 876,110.00 | 0.7% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,148,753.00 | 818,381.00 | 1,967,134.00 | 1,150,589.00 | 834,833.00 | 1,985,422.00 | 0.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,125,559.00) | 1,125,560.00 | 1.00 | (789,389.00) | 789,389.00 | 0.00 | -100.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (241,984.00) | 0.00 | (241,984.00) | (264,392.00) | 0.00 | (264,392.00) | 9.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,367,543.00) | 1,125,560.00 | (241,983.00) | (1,053,781.00) | 789,389.00 | (264,392.00) | 9.3% |
| TOTAL EXPENDITURES | | | 104,077,116.00 | 51,083,385.00 | 155,160,501.00 | 105,341,799.00 | 39,546,320.00 | 144,888,119.00 | -6.6% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 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% |

| 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 Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (11,435,342.00) | 11,435,342.00 | 0.00 | (12,509,977.00) | 12,509,977.00 | 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 | | | (11,435,342.00) | 11,435,342.00 | 0.00 | (12,509,977.00) | 12,509,977.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (11,435,342.00) | 11,435,342.00 | 0.00 | (12,509,977.00) | 12,509,977.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 107,357,971.00 | 0.00 | 107,357,971.00 | 113,890,941.00 | 0.00 | 113,890,941.00 | 6.1% |
| 2) Federal Revenue | | 8100-8299 | 18,000.00 | 12,043,936.00 | 12,061,936.00 | 18,000.00 | 7,181,544.00 | 7,199,544.00 | -40.3% |
| 3) Other State Revenue | | 8300-8599 | 1,971,870.00 | 25,243,520.00 | 27,215,390.00 | 1,811,485.00 | 6,276,635.00 | 8,088,120.00 | -70.3% |
| 4) Other Local Revenue | | 8600-8799 | 2,183,378.00 | 11,134,532.00 | 13,317,910.00 | 1,340,000.00 | 11,511,971.00 | 12,851,971.00 | -3.5% |
| 5) TOTAL, REVENUES | | | 111,531,219.00 | 48,421,988.00 | 159,953,207.00 | 117,060,426.00 | 24,970,150.00 | 142,030,576.00 | -11.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 58,619,906.00 | 33,184,116.00 | 91,804,022.00 | 59,028,041.00 | 26,049,377.00 | 85,077,418.00 | -7.3% |
| 2) Instruction - Related Services | 2000-2999 | | 11,902,762.00 | 3,006,264.00 | 14,909,026.00 | 12,022,654.00 | 2,644,316.00 | 14,666,970.00 | -1.6% |
| 3) Pupil Services | 3000-3999 | | 8,648,768.00 | 5,951,039.00 | 14,599,807.00 | 9,232,625.00 | 5,934,981.00 | 15,167,606.00 | 3.9% |
| 4) Ancillary Services | 4000-4999 | | 1,761,157.00 | 0.00 | 1,761,157.00 | 1,626,150.00 | 0.00 | 1,626,150.00 | -7.7% |
| 5) Community Services | 5000-5999 | | 188,519.00 | 1,364,560.00 | 1,553,079.00 | 128,475.00 | 2,701,565.00 | 2,830,040.00 | 82.2% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 8,645,743.00 | 1,125,560.00 | 9,771,303.00 | 8,783,677.00 | 789,389.00 | 9,573,066.00 | -2.0% |
| 8) Plant Services | 8000-8999 | | 13,161,508.00 | 5,633,465.00 | 18,794,973.00 | 13,369,588.00 | 591,859.00 | 13,961,447.00 | -25.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,148,753.00 | 818,381.00 | 1,967,134.00 | 1,150,589.00 | 834,833.00 | 1,985,422.00 | 0.9% |
| 10) TOTAL, EXPENDITURES | | | 104,077,116.00 | 51,083,385.00 | 155,160,501.00 | 105,341,799.00 | 39,546,320.00 | 144,888,119.00 | -6.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 7,454,103.00 | (2,661,397.00) | 4,792,706.00 | 11,718,627.00 | (14,576,170.00) | (2,857,543.00) | -159.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 | (11,435,342.00) | 11,435,342.00 | 0.00 | (12,509,977.00) | 12,509,977.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (11,435,342.00) | 11,435,342.00 | 0.00 | (12,509,977.00) | 12,509,977.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,981,239.00) | 8,773,945.00 | 4,792,706.00 | (791,350.00) | (2,066,193.00) | (2,857,543.00) | -159.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance: | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,761,673.00 | 13,348,938.00 | 43,110,611.00 | 25,780,434.00 | 22,122,883.00 | 47,903,317.00 | 11.1% |
| 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) | | | 29,761,673.00 | 13,348,938.00 | 43,110,611.00 | 25,780,434.00 | 22,122,883.00 | 47,903,317.00 | 11.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,761,673.00 | 13,348,938.00 | 43,110,611.00 | 25,780,434.00 | 22,122,883.00 | 47,903,317.00 | 11.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 25,780,434.00 | 22,122,883.00 | 47,903,317.00 | 24,999,084.00 | 20,056,690.00 | 45,045,774.00 | -6.0% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 90,000.00 | 0.00 | 90,000.00 | 90,000.00 | 0.00 | 90,000.00 | 0.0% |
| Stores | | 9712 | 93,283.00 | 0.00 | 93,283.00 | 93,283.00 | 0.00 | 93,283.00 | 0.0% |
| Prepaid Items | | 9713 | 91,000.00 | 0.00 | 91,000.00 | 55,897.00 | 0.00 | 55,897.00 | -38.6% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 22,122,883.00 | 22,122,883.00 | 0.00 | 20,056,690.00 | 20,056,690.00 | -9.3% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 10,300,000.00 | 0.00 | 10,300,000.00 | New |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 9,991,000.00 | 0.00 | 9,991,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,654,815.00 | 0.00 | 4,654,815.00 | 4,348,644.00 | 0.00 | 4,348,644.00 | -6.6% |
| Unassigned/Unappropriated Amount | | 9790 | 10,860,336.00 | 0.00 | 10,860,336.00 | 10,103,260.00 | 0.00 | 10,103,260.00 | -7.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|---|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 1,197,629.00 | 1,197,629.00 |
| 3010 | ESSA: Title I, Part A, Basic Grants Low-Income and Neglected | 1.00 | 1.00 |
| 3212 | Elementary and Secondary School Emergency Relief II (ESSER II) Fund | 1.00 | 1.00 |
| 3217 | Expanded Learning Opportunities (ELO) Grant: GEER II | 1.00 | 1.00 |
| 6230 | California Clean Energy Jobs Act | 183,786.00 | 183,786.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 1,804,976.00 | 1,804,976.00 |
| 6300 | Lottery: Instructional Materials | 1,070,357.00 | 1,070,357.00 |
| 6331 | CA Community Schools Partnership Act - Planning Grant | 200,000.00 | 200,000.00 |
| 6387 | Career Technical Education Incentive Grant Program | 2.00 | 2.00 |
| 6500 | Special Education | 0.00 | 22,098.00 |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | 133,530.00 | 133,530.00 |
| 6537 | Special Ed: Learning Recovery Support | 377,056.00 | 377,056.00 |
| 6546 | <u>Mental Health-Related Services</u> | 45,897.00 | 45,897.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 439,723.00 | 439,723.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 5,920,790.00 | 3,832,499.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 25,000.00 | 25,000.00 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 48,656.00 | 48,656.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 46,391.00 | 46,391.00 |
| 7412 | <u>A-G Access/Success Grant</u> | 339,955.00 | 339,955.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 127,448.00 | 127,448.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 369,941.00 | 369,941.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 96,998.00 | 96,998.00 |
| 7435 | Learning Recovery Emergency Block Grant | 8,153,222.00 | 8,153,222.00 |
| 7810 | Other Restricted State | 83,244.00 | 83,244.00 |
| 9010 | Other Restricted Local | 1,460,278.00 | 1,460,278.00 |
| Total, Restricted Balance | | 22,122,883.00 | 20,056,690.00 |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 113,890,941.00 | 1.86% | 116,011,504.00 | 2.77% | 119,219,688.00 |
| 2. Federal Revenues | 8100-8299 | 18,000.00 | 0.00% | 18,000.00 | 0.00% | 18,000.00 |
| 3. Other State Revenues | 8300-8599 | 1,811,485.00 | 3.94% | 1,882,858.00 | 3.29% | 1,944,804.00 |
| 4. Other Local Revenues | 8600-8799 | 1,340,000.00 | 0.00% | 1,340,000.00 | 0.00% | 1,340,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (12,509,977.00) | 5.00% | (13,135,476.00) | 5.00% | (13,792,250.00) |
| 6. Total (Sum lines A1 thru A5c) | | 104,550,449.00 | 1.50% | 106,116,886.00 | 2.46% | 108,730,242.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 49,439,473.00 | | 50,152,130.00 |
| b. Step & Column Adjustment | | | | 712,657.00 | | 532,932.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 49,439,473.00 | 1.44% | 50,152,130.00 | 1.06% | 50,685,062.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 16,567,576.00 | | 16,806,004.00 |
| b. Step & Column Adjustment | | | | 238,428.00 | | 198,822.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 16,567,576.00 | 1.44% | 16,806,004.00 | 1.18% | 17,004,826.00 |
| 3. Employee Benefits | 3000-3999 | 26,258,478.00 | 3.01% | 27,049,526.00 | 1.31% | 27,404,527.00 |
| 4. Books and Supplies | 4000-4999 | 3,161,073.00 | 3.02% | 3,256,537.00 | 2.64% | 3,342,510.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,363,691.00 | 3.02% | 8,616,274.00 | 2.64% | 8,843,744.00 |
| 6. Capital Outlay | 6000-6999 | 1,454,700.00 | -17.19% | 1,204,700.00 | 0.00% | 1,204,700.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,150,589.00 | 0.00% | 1,150,589.00 | 0.00% | 1,150,589.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,053,781.00) | 205.52% | (3,219,487.00) | 0.00% | (3,219,487.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 105,341,799.00 | -0.31% | 105,016,273.00 | 1.33% | 106,416,471.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (791,350.00) | | 1,100,613.00 | | 2,313,771.00 |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 25,780,434.00 | | 24,989,084.00 | | 26,089,697.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 24,989,084.00 | | 26,089,697.00 | | 28,403,468.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 239,180.00 | | 225,832.00 | | 225,832.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 10,300,000.00 | | 12,200,000.00 | | 15,000,000.00 |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,346,644.00 | | 4,202,542.00 | | 4,272,280.00 |
| 2. Unassigned/Unappropriated | 9790 | 10,103,260.00 | | 9,461,323.00 | | 8,905,356.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 24,989,084.00 | | 26,089,697.00 | | 28,403,468.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,346,644.00 | | 4,202,542.00 | | 4,272,280.00 |
| c. Unassigned/Unappropriated | 9790 | 10,103,260.00 | | 9,461,323.00 | | 8,905,356.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 14,449,904.00 | | 13,663,865.00 | | 13,177,636.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 7,181,544.00 | -49.48% | 3,628,434.00 | 0.00% | 3,628,434.00 |
| 3. Other State Revenues | 8300-8599 | 6,276,635.00 | 8.22% | 6,792,574.00 | 3.94% | 7,060,201.00 |
| 4. Other Local Revenues | 8600-8799 | 11,511,971.00 | 0.00% | 11,511,971.00 | 0.00% | 11,511,971.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 12,509,977.00 | 5.00% | 13,135,476.00 | 5.00% | 13,792,250.00 |
| 6. Total (Sum lines A1 thru A5c) | | 37,480,127.00 | -6.43% | 35,068,455.00 | 2.64% | 35,992,856.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 13,326,765.00 | | 13,535,265.00 |
| b. Step & Column Adjustment | | | | 208,500.00 | | 189,747.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 13,326,765.00 | 1.56% | 13,535,265.00 | 1.40% | 13,725,012.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 7,266,236.00 | | 7,394,179.00 |
| b. Step & Column Adjustment | | | | 127,943.00 | | 102,282.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 7,266,236.00 | 1.76% | 7,394,179.00 | 1.38% | 7,496,461.00 |
| 3. Employee Benefits | 3000-3999 | 8,702,740.00 | 2.20% | 8,894,589.00 | 1.64% | 9,040,284.00 |
| 4. Books and Supplies | 4000-4999 | 2,858,834.00 | -61.68% | 1,095,484.00 | 38.34% | 1,515,510.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,268,281.00 | -61.84% | 2,010,397.00 | 2.64% | 2,063,470.00 |
| 6. Capital Outlay | 6000-6999 | 499,242.00 | 3.02% | 514,319.00 | 2.64% | 527,897.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 834,833.00 | 0.00% | 834,833.00 | 0.00% | 834,833.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 789,389.00 | 0.00% | 789,389.00 | 0.00% | 789,389.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 39,546,320.00 | -11.32% | 35,068,455.00 | 2.64% | 35,992,856.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (2,066,193.00) | | 0.00 | | 0.00 |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 22,122,883.00 | | 20,056,690.00 | | 20,056,690.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 20,056,690.00 | | 20,056,690.00 | | 20,056,690.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 20,056,690.00 | | 20,056,690.00 |
| b. Restricted | 9740 | 20,056,690.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 20,056,690.00 | | 20,056,690.00 | | 20,056,690.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 113,890,941.00 | 1.86% | 116,011,504.00 | 2.77% | 119,219,688.00 |
| 2. Federal Revenues | 8100-8299 | 7,199,544.00 | -49.35% | 3,646,434.00 | 0.00% | 3,646,434.00 |
| 3. Other State Revenues | 8300-8599 | 8,088,120.00 | 7.26% | 8,675,432.00 | 3.80% | 9,005,005.00 |
| 4. Other Local Revenues | 8600-8799 | 12,851,971.00 | 0.00% | 12,851,971.00 | 0.00% | 12,851,971.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 142,030,576.00 | -0.60% | 141,185,341.00 | 2.51% | 144,723,098.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 62,766,238.00 | | 63,687,395.00 |
| b. Step & Column Adjustment | | | | 921,157.00 | | 722,679.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 62,766,238.00 | 1.47% | 63,687,395.00 | 1.13% | 64,410,074.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 23,833,812.00 | | 24,200,183.00 |
| b. Step & Column Adjustment | | | | 366,371.00 | | 301,104.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 23,833,812.00 | 1.54% | 24,200,183.00 | 1.24% | 24,501,287.00 |
| 3. Employee Benefits | 3000-3999 | 34,961,218.00 | 2.81% | 35,944,115.00 | 1.39% | 36,444,811.00 |
| 4. Books and Supplies | 4000-4999 | 6,019,907.00 | -27.71% | 4,352,021.00 | 11.63% | 4,858,020.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 13,631,972.00 | -22.05% | 10,626,671.00 | 2.64% | 10,907,214.00 |
| 6. Capital Outlay | 6000-6999 | 1,953,942.00 | -12.02% | 1,719,019.00 | 0.79% | 1,732,597.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,985,422.00 | 0.00% | 1,985,422.00 | 0.00% | 1,985,422.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (264,392.00) | 819.13% | (2,430,098.00) | 0.00% | (2,430,098.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 144,888,119.00 | -3.32% | 140,084,728.00 | 1.66% | 142,409,327.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (2,857,543.00) | | 1,100,613.00 | | 2,313,771.00 |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 47,903,317.00 | | 45,045,774.00 | | 46,146,387.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 45,045,774.00 | | 46,146,387.00 | | 48,460,158.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 239,180.00 | | 20,282,522.00 | | 20,282,522.00 |
| b. Restricted | 9740 | 20,056,690.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 10,300,000.00 | | 12,200,000.00 | | 15,000,000.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,346,644.00 | | 4,202,542.00 | | 4,272,280.00 |
| 2. Unassigned/Unappropriated | 9790 | 10,103,260.00 | | 9,461,323.00 | | 8,905,356.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 45,045,774.00 | | 46,146,387.00 | | 48,460,158.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,346,644.00 | | 4,202,542.00 | | 4,272,280.00 |
| c. Unassigned/Unappropriated | 9790 | 10,103,260.00 | | 9,461,323.00 | | 8,905,356.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 14,449,904.00 | | 13,663,865.00 | | 13,177,636.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 9.97% | | 9.75% | | 9.25% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/> | | | | | | |
| <p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p> | | | | | | |
| | | 0.00 | | | | |
| <p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p> | | | | | | |
| | | 9,076.30 | | 9,076.30 | | 9,076.30 |
| <p>3. Calculating the Reserves</p> | | | | | | |
| <p>a. Expenditures and Other Financing Uses (Line B11)</p> | | | | | | |
| | | 144,888,119.00 | | 140,084,728.00 | | 142,409,327.00 |
| <p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p> | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| <p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p> | | | | | | |
| | | 144,888,119.00 | | 140,084,728.00 | | 142,409,327.00 |
| <p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p> | | | | | | |
| | | 3.00% | | 3.00% | | 3.00% |
| <p>e. Reserve Standard - By Percent (Line F3c times F3d)</p> | | | | | | |
| | | 4,346,643.57 | | 4,202,541.84 | | 4,272,279.81 |
| <p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p> | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| <p>g. Reserve Standard (Greater of Line F3e or F3f)</p> | | | | | | |
| | | 4,346,643.57 | | 4,202,541.84 | | 4,272,279.81 |
| <p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p> | | | | | | |
| | | YES | | YES | | YES |

| 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 | 345,193.00 | 425,000.00 | 23.1% |
| 5) TOTAL, REVENUES | | | 345,193.00 | 425,000.00 | 23.1% |
| 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 | 290,377.00 | 332,700.00 | 14.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 32,618.00 | 0.00 | -100.0% |
| 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 | | | 322,995.00 | 332,700.00 | -85.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 22,198.00 | 92,300.00 | 315.8% |
| 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) | | | 22,198.00 | 92,300.00 | 315.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 952,918.00 | 975,116.00 | 2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 952,918.00 | 975,116.00 | 2.3% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 952,918.00 | 975,116.00 | 2.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 975,116.00 | 1,067,416.00 | 9.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 975,116.00 | 1,067,416.00 | 9.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 345,193.00 | 425,000.00 | 23.1% |
| TOTAL, REVENUES | | | 345,193.00 | 425,000.00 | 23.1% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Materials and Supplies | | 4300 | 290,377.00 | 332,700.00 | 14.6% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 290,377.00 | 332,700.00 | 14.6% |
| 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 | 32,618.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 32,618.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 322,995.00 | 332,700.00 | -85.4% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 345,193.00 | 425,000.00 | 23.1% |
| 5) TOTAL, REVENUES | | | 345,193.00 | 425,000.00 | 23.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 322,995.00 | 332,700.00 | 3.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 322,995.00 | 332,700.00 | 3.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 22,198.00 | 92,300.00 | 315.8% |
| 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) | | | 22,198.00 | 92,300.00 | 315.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 952,918.00 | 975,116.00 | 2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 952,918.00 | 975,116.00 | 2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 952,918.00 | 975,116.00 | 2.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 975,116.00 | 1,067,416.00 | 9.5% |
| Components of Ending Fund Balance | | | | | |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 975,116.00 | 1,067,416.00 | 9.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|------------------------------|---------------------------------|-------------------|
| 8210 | Student Activity Funds | 975,116.00 | 1,067,416.00 |
| Total, Restricted Balance | | 975,116.00 | 1,067,416.00 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,685,814.00 | 2,252,992.00 | -16.1% |
| 5) TOTAL, REVENUES | | | 2,685,814.00 | 2,252,992.00 | -16.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,159,296.00 | 1,240,215.00 | 7.0% |
| 3) Employee Benefits | | 3000-3999 | 707,910.00 | 784,447.00 | 10.8% |
| 4) Books and Supplies | | 4000-4999 | 680,164.00 | 77,795.00 | -88.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,936.00 | 17,550.00 | -16.2% |
| 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 | 117,508.00 | 132,985.00 | 13.2% |
| 9) TOTAL, EXPENDITURES | | | 2,685,814.00 | 2,252,992.00 | -16.1% |
| 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 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 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 | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | |
| b) in Banks | | 9120 | 0.00 | 0.00 | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | |
| 2) Investments | | 9150 | 0.00 | 0.00 | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 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% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,000.00 | 4,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 2,681,814.00 | 2,248,992.00 | -16.1% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,685,814.00 | 2,252,992.00 | -16.1% |
| TOTAL, REVENUES | | | 2,685,814.00 | 2,252,992.00 | -16.1% |
| 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 | 165,703.00 | 177,334.00 | 7.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 119,517.00 | 57,815.00 | -51.6% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Other Classified Salaries | | 2900 | 874,076.00 | 1,005,066.00 | 15.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,159,296.00 | 1,240,215.00 | 7.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 279,514.00 | 326,813.00 | 16.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 87,683.00 | 94,205.00 | 7.4% |
| Health and Welfare Benefits | | 3401-3402 | 310,932.00 | 331,797.00 | 6.7% |
| Unemployment Insurance | | 3501-3502 | 5,832.00 | 6,231.00 | 6.8% |
| Workers' Compensation | | 3601-3602 | 20,899.00 | 22,351.00 | 6.9% |
| 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 | 3,050.00 | 3,050.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 707,910.00 | 784,447.00 | 10.8% |
| 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 | 678,244.00 | 77,795.00 | -88.5% |
| Noncapitalized Equipment | | 4400 | 1,920.00 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 680,164.00 | 77,795.00 | -88.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,225.00 | 1,500.00 | -32.6% |
| 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 | 250.00 | 250.00 | 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 | 17,734.00 | 15,800.00 | -10.9% |
| Communications | | 5900 | 727.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,936.00 | 17,550.00 | -16.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 117,508.00 | 132,985.00 | 13.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 117,508.00 | 132,985.00 | 13.2% |
| TOTAL, EXPENDITURES | | | 2,665,814.00 | 2,252,992.00 | -16.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,685,814.00 | 2,252,992.00 | -16.1% |
| 5) TOTAL, REVENUES | | | 2,685,814.00 | 2,252,992.00 | -16.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 12,926.00 | 12,326.00 | -4.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 2,301,478.00 | 1,828,124.00 | -20.6% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 117,508.00 | 132,985.00 | 13.2% |
| 8) Plant Services | 8000-8999 | | 253,902.00 | 279,557.00 | 10.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,685,814.00 | 2,252,992.00 | -16.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,738,312.00 | 3,210,000.00 | 17.2% |
| 3) Other State Revenue | | 8300-8599 | 2,935,526.00 | 3,828,000.00 | 30.4% |
| 4) Other Local Revenue | | 8600-8799 | 161,400.00 | 85,000.00 | -47.3% |
| 5) TOTAL, REVENUES | | | 5,835,238.00 | 7,123,000.00 | 22.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,497,850.00 | 1,562,313.00 | 4.3% |
| 3) Employee Benefits | | 3000-3999 | 591,990.00 | 712,251.00 | 20.3% |
| 4) Books and Supplies | | 4000-4999 | 2,046,649.00 | 2,569,000.00 | 25.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 155,050.00 | 129,875.00 | -16.2% |
| 6) Capital Outlay | | 6000-6999 | 355,326.00 | 500,000.00 | 40.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 4,500.00 | 4,500.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 124,476.00 | 131,407.00 | 5.6% |
| 9) TOTAL, EXPENDITURES | | | 4,775,841.00 | 5,609,346.00 | 17.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,059,397.00 | 1,513,654.00 | 42.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,059,397.00 | 1,513,654.00 | 42.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,499,670.00 | 3,559,067.00 | 42.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,499,670.00 | 3,559,067.00 | 42.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,499,670.00 | 3,559,067.00 | 42.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,559,067.00 | 5,072,721.00 | 42.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,555,706.00 | 5,069,360.00 | 42.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 3,361.00 | 3,361.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 2,738,312.00 | 3,210,000.00 | 17.2% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 2,738,312.00 | 3,210,000.00 | 17.2% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 2,935,526.00 | 3,828,000.00 | 30.4% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,935,526.00 | 3,828,000.00 | 30.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 160,000.00 | 85,000.00 | -46.9% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,400.00 | 0.00 | -100.0% |
| 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 | | | 161,400.00 | 85,000.00 | -47.3% |
| TOTAL, REVENUES | | | 5,835,238.00 | 7,123,000.00 | 22.1% |
| 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 | 1,233,425.00 | 1,286,804.00 | 4.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 112,550.00 | 116,894.00 | 3.9% |
| Clerical, Technical and Office Salaries | | 2400 | 151,875.00 | 158,615.00 | 4.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,497,850.00 | 1,562,313.00 | 4.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 267,288.00 | 296,207.00 | 10.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 103,672.00 | 110,288.00 | 6.4% |
| Health and Welfare Benefits | | 3401-3402 | 186,517.00 | 269,758.00 | 44.6% |
| Unemployment Insurance | | 3501-3502 | 7,521.00 | 7,844.00 | 4.3% |
| Workers' Compensation | | 3601-3602 | 26,992.00 | 28,154.00 | 4.3% |

| 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 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 591,990.00 | 712,251.00 | 20.3% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 81,410.00 | 105,500.00 | 29.6% |
| Noncapitalized Equipment | | 4400 | 62,239.00 | 113,500.00 | 82.4% |
| Food | | 4700 | 1,903,000.00 | 2,350,000.00 | 23.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,046,649.00 | 2,569,000.00 | 25.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,500.00 | 3,000.00 | 100.0% |
| Dues and Memberships | | 5300 | 1,550.00 | 1,550.00 | 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 | 69,300.00 | 61,500.00 | -11.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 100.00 | 500.00 | 400.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 82,325.00 | 62,325.00 | -24.3% |
| Communications | | 5900 | 275.00 | 1,000.00 | 263.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 155,050.00 | 129,875.00 | -16.2% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 355,326.00 | 500,000.00 | 40.7% |
| 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 | | | 355,326.00 | 500,000.00 | 40.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 4,500.00 | 4,500.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 4,500.00 | 4,500.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 124,476.00 | 131,407.00 | 5.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 124,476.00 | 131,407.00 | 5.6% |
| TOTAL, EXPENDITURES | | | 4,775,841.00 | 5,609,346.00 | 17.5% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,738,312.00 | 3,210,000.00 | 17.2% |
| 3) Other State Revenue | | 8300-8599 | 2,935,526.00 | 3,828,000.00 | 30.4% |
| 4) Other Local Revenue | | 8600-8799 | 161,400.00 | 85,000.00 | -47.3% |
| 5) TOTAL, REVENUES | | | 5,835,238.00 | 7,123,000.00 | 22.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 4,465,348.00 | 5,285,765.00 | 18.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 124,476.00 | 131,407.00 | 5.6% |
| 8) Plant Services | 8000-8999 | | 181,517.00 | 187,674.00 | 3.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 4,500.00 | 4,500.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,775,841.00 | 5,609,346.00 | 17.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,059,397.00 | 1,513,654.00 | 42.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,059,397.00 | 1,513,654.00 | 42.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,499,670.00 | 3,559,067.00 | 42.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,499,670.00 | 3,559,067.00 | 42.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,499,670.00 | 3,559,067.00 | 42.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,559,067.00 | 5,072,721.00 | 42.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,555,706.00 | 5,068,360.00 | 42.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 3,361.00 | 3,361.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|---|---------------------------------|-------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 3,555,706.00 | 5,069,360.00 |
| Total, Restricted Balance | | 3,555,706.00 | 5,069,360.00 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 648,450.00 | 648,450.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 648,450.00 | 648,450.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 648,450.00 | 648,450.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 648,450.00 | 648,450.00 | 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 | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 648,450.00 | 648,450.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (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 Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 648,450.00 | 648,450.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F 1a + F 1b) | | | 648,450.00 | 648,450.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F 1c + F 1d) | | | 648,450.00 | 648,450.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F 1e) | | | 648,450.00 | 648,450.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 648,450.00 | 648,450.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------------|--------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 305,000.00 | 305,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 305,000.00 | 305,000.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 27,740.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 19,250.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 745,477.00 | 175,000.00 | -76.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 792,467.00 | 175,000.00 | -77.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (487,467.00) | 130,000.00 | -126.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (487,467.00) | 130,000.00 | -126.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,306,403.00 | 2,818,936.00 | -14.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,306,403.00 | 2,818,936.00 | -14.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,306,403.00 | 2,818,936.00 | -14.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| 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 | 411,488.00 | 541,488.00 | 31.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,407,448.00 | 2,407,448.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,000.00 | 5,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 300,000.00 | 300,000.00 | 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 | | | 305,000.00 | 305,000.00 | 0.0% |
| TOTAL, REVENUES | | | 305,000.00 | 305,000.00 | 0.0% |
| 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 | 20,000.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 7,740.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 27,740.00 | 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 | | 5400-5460 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,250.00 | 0.00 | -100.0% |
| 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 | 15,000.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 19,250.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 205,000.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 72,384.00 | 75,000.00 | 3.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 333,093.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 135,000.00 | 100,000.00 | -25.9% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 745,477.00 | 175,000.00 | -76.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 792,467.00 | 175,000.00 | -77.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 305,000.00 | 305,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 305,000.00 | 305,000.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 792,467.00 | 175,000.00 | -77.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 792,467.00 | 175,000.00 | -77.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (487,467.00) | 130,000.00 | -126.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (487,467.00) | 130,000.00 | -126.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,306,403.00 | 2,818,936.00 | -14.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,306,403.00 | 2,818,936.00 | -14.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,306,403.00 | 2,818,936.00 | -14.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| 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 | 411,488.00 | 541,488.00 | 31.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,407,448.00 | 2,407,448.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|------------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 411,488.00 | 541,488.00 |
| Total, Restricted Balance | | 411,488.00 | 541,488.00 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 850,000.00 | 850,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 850,000.00 | 850,000.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 212,922.00 | 212,922.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 76,761.00 | 78,677.00 | 2.5% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 761,591.00 | 680,458.00 | -10.7% |
| 6) Capital Outlay | | 6000-6999 | 437.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,051,711.00 | 972,057.00 | -7.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (201,711.00) | (122,057.00) | -39.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (201,711.00) | (122,057.00) | -39.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,365,204.00 | 3,163,493.00 | -6.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,365,204.00 | 3,163,493.00 | -6.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,365,204.00 | 3,163,493.00 | -6.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| 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 | | | | | |
| 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 | 3,163,493.00 | 3,041,436.00 | -3.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9110 | 0.00 | | |
| | | 9111 | 0.00 | | |
| b) in Banks | | | | | |
| 9120 | | | | | |
| c) in Revolving Cash Account | | | | | |
| 9130 | | | | | |
| d) with Fiscal Agent/Trustee | | | | | |
| 9135 | | | | | |
| e) Collections Awaiting Deposit | | | | | |
| 9140 | | | | | |
| 2) Investments | | | | | |
| 9150 | | | | | |
| 3) Accounts Receivable | | | | | |
| 9200 | | | | | |

| 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 | | | | | |
| 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 | 800,000.00 | 800,000.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50,000.00 | 50,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 850,000.00 | 850,000.00 | 0.0% |
| TOTAL, REVENUES | | | 850,000.00 | 850,000.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 212,922.00 | 212,922.00 | 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 | | | 212,922.00 | 212,922.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|-------------------|--------------------|
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 55,573.00 | 57,489.00 | 3.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,290.00 | 16,290.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 1,065.00 | 1,065.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 3,833.00 | 3,833.00 | 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 | | | 76,761.00 | 78,677.00 | 2.5% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 265,500.00 | 260,000.00 | -2.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 32,654.00 | 30,485.00 | -6.6% |
| 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 | 463,437.00 | 389,973.00 | -15.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 761,591.00 | 680,458.00 | -10.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 437.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 437.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,051,711.00 | 972,057.00 | -7.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Other Sources | | | | | |
| County School Bldg Aid | | 8861 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8865 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 850,000.00 | 850,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 850,000.00 | 850,000.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 1,051,711.00 | 972,057.00 | -7.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,051,711.00 | 972,057.00 | -7.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (201,711.00) | (122,057.00) | -39.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (201,711.00) | (122,057.00) | -39.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,365,204.00 | 3,163,493.00 | -6.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F 1a + F 1b) | | | 3,365,204.00 | 3,163,493.00 | -6.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F 1c + F 1d) | | | 3,365,204.00 | 3,163,493.00 | -6.0% |
| 2) Ending Balance, June 30 (E + F 1e) | | | 3,163,493.00 | 3,041,436.00 | -3.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 3,163,493.00 | 3,041,436.00 | -3.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,617,783.00 | 7,727,783.00 | 1.4% |
| 5) TOTAL, REVENUES | | | 7,617,783.00 | 7,727,783.00 | 1.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 8,072,198.00 | 8,072,198.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,072,198.00 | 8,072,198.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (454,415.00) | (344,415.00) | -24.2% |
| 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) | | | (454,415.00) | (344,415.00) | -24.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,950,699.00 | 2,496,284.00 | -15.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,950,699.00 | 2,496,284.00 | -15.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,950,699.00 | 2,496,284.00 | -15.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,496,284.00 | 2,151,869.00 | -13.8% |
| 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 | | |
| 2) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) In Banks | | | | | |
| 1) In Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | | | | |
| 1) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | | | | |
| 1) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | | | | |
| 1) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | | | | |
| 1) Investments | | | | | |
| 1) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | | | | |
| 1) Accounts Receivable | | | | | |
| 1) 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 | 7,235,953.00 | 7,345,953.00 | 1.5% |
| Unsecured Roll | | 8612 | 141,236.00 | 141,236.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 73,143.00 | 73,143.00 | 0.0% |
| Supplemental Taxes | | 8614 | 66,289.00 | 66,289.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,180.00 | 19,180.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 81,982.00 | 81,982.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,617,783.00 | 7,727,783.00 | 1.4% |
| TOTAL, REVENUES | | | 7,617,783.00 | 7,727,783.00 | 1.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 4,118,600.00 | 4,118,600.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 3,953,598.00 | 3,953,598.00 | 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) | | | 8,072,198.00 | 8,072,198.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,072,198.00 | 8,072,198.00 | 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 | | | | | |
| All Other Financing Uses | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | 7699 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | | | | |
| Contributions from Restricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | 8990 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCCFF 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 | 7,617,783.00 | 7,727,783.00 | 1.4% |
| 5) TOTAL, REVENUES | | | 7,617,783.00 | 7,727,783.00 | 1.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 8,072,198.00 | 8,072,198.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,072,198.00 | 8,072,198.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (454,415.00) | (344,415.00) | -24.2% |
| 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) | | | (454,415.00) | (344,415.00) | -24.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,950,699.00 | 2,496,284.00 | -15.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,950,699.00 | 2,496,284.00 | -15.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,950,699.00 | 2,496,284.00 | -15.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,496,284.00 | 2,151,869.00 | -13.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,496,284.00 | 2,151,869.00 | -13.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Object | Beginning Balances (Ref. Only) | ESTIMATES THROUGH THE MONTH OF: | | | | | | | | | | | |
|-----------------------------|-----------|--------------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--|
| | | | July | August | September | October | November | December | January | February | | | | |
| A. BEGINNING CASH | | | | | | | | | | | | | | |
| B. RECEIPTS | | | | | | | | | | | | | | |
| LCOFF/Revenue Limit Sources | JUNE | | 34,537,944.00 | 32,008,467.99 | 26,660,460.32 | 20,187,466.86 | 16,381,307.73 | 13,776,611.54 | 18,421,205.63 | 18,596,011.90 | | | | |
| Principal Apportionment | 8010-8019 | | 4,310,051.15 | 4,310,051.15 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | |
| Property Taxes | 8020-8079 | | | 553,798.36 | | | | 276,899.18 | 6,091,781.96 | 2,492,092.62 | 2,492,092.62 | | | |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | | | | | |
| Federal Revenue | 8100-8299 | | | | | | | | 143,990.88 | | | 1,583,899.68 | | |
| Other State Revenue | 8300-8599 | | | | | | | 242,643.60 | 1,617,624.00 | | | 808,812.00 | | |
| Other Local Revenue | 8600-8799 | | 128,519.71 | 514,078.84 | 642,598.55 | 899,637.97 | 1,156,677.39 | 771,118.26 | 1,542,236.52 | 1,028,157.68 | | | | |
| Interfund Transfers In | 8910-8929 | | | | | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | | | | | |
| TOTAL RECEIPTS | | | 4,438,570.86 | 5,377,928.35 | 8,400,690.62 | 8,657,730.04 | 9,434,312.24 | 16,382,607.17 | 11,792,421.21 | 13,671,054.05 | | | | |
| C. DISBURSEMENTS | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 4,393,636.66 | 5,021,299.04 | 5,648,961.42 | 5,021,299.04 | 5,021,299.04 | 5,021,299.04 | 5,021,299.04 | 5,021,299.04 | 5,021,299.04 | 5,021,299.04 | 6,276,623.80 | |
| Classified Salaries | 2000-2999 | | 476,676.24 | 1,668,366.84 | 2,383,381.20 | 2,145,043.08 | 2,145,043.08 | 2,145,043.08 | 2,145,043.08 | 2,145,043.08 | 2,145,043.08 | 2,383,381.20 | | |
| Employee Benefits | 3000-3999 | | 1,398,448.72 | 2,097,673.08 | 3,146,509.62 | 3,146,509.62 | 3,146,509.62 | 3,146,509.62 | 3,146,509.62 | 3,146,509.62 | 3,146,509.62 | 3,146,509.62 | | |
| Books and Supplies | 4000-4999 | | 120,398.14 | 541,791.63 | 662,189.77 | 481,592.56 | 601,990.70 | 300,995.35 | 180,597.21 | 541,791.63 | | | | |
| Services | 5000-5999 | | 272,639.44 | 1,090,557.76 | 2,726,394.40 | 1,363,197.20 | 817,918.32 | 817,918.32 | 817,918.32 | 817,918.32 | 817,918.32 | 817,918.32 | | |
| Capital Outlay | 6000-6999 | | 162,828.50 | 162,828.50 | 162,828.50 | 162,828.50 | 162,828.50 | 162,828.50 | 162,828.50 | 162,828.50 | 162,828.50 | 162,828.50 | | |
| Other Outgo | 7000-7499 | | 143,419.17 | 143,419.17 | 143,419.17 | 143,419.17 | 143,419.17 | 143,419.17 | 143,419.17 | 143,419.17 | 143,419.17 | 143,419.17 | | |
| 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 | | 6,968,046.87 | 10,725,936.02 | 14,873,684.08 | 12,463,889.17 | 12,039,008.43 | 11,738,013.08 | 11,617,614.94 | 13,472,472.24 |
| TOTAL DISBURSEMENTS | | | | | | | | | | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (2,529,476.01) | (5,348,007.67) | (6,472,993.46) | (3,806,159.13) | (2,604,696.19) | 4,644,594.09 | 174,806.27 | 198,581.81 |
| F. ENDING CASH (A + E) | | | 32,008,467.99 | 26,660,460.32 | 20,187,466.86 | 16,381,307.73 | 13,776,611.54 | 18,421,205.63 | 18,596,011.90 | 18,794,593.71 |
| 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 | 18,794,593.71 | 17,593,300.55 | 17,972,734.36 | 21,356,051.77 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | 7,758,092.07 | 0.00 | | 86,201,023.00 | 86,201,023.00 |
| Property Taxes | 8020-8079 | | 3,045,890.98 | 6,091,781.96 | 6,645,580.32 | | | 27,689,918.00 | 27,689,918.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 1,007,936.16 | | | 4,463,717.28 | | | 7,199,544.00 | 7,199,544.00 |
| Other State Revenue | 8300-8599 | 970,574.40 | 970,574.40 | 808,812.00 | 2,669,079.60 | | | 8,088,120.00 | 8,088,120.00 |
| Other Local Revenue | 8600-8799 | 1,285,197.10 | 1,670,756.23 | 1,156,677.39 | 2,056,315.36 | | | 12,851,971.00 | 12,851,971.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 11,021,799.73 | 13,445,313.68 | 15,815,363.42 | 23,592,784.63 | 0.00 | 0.00 | 142,030,576.00 | 142,030,576.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 5,021,299.04 | 5,021,299.04 | 5,021,299.04 | 6,276,623.80 | 0.00 | | 62,766,238.00 | 62,766,238.00 |
| Classified Salaries | 2000-2999 | 2,145,043.08 | 2,145,043.08 | 2,145,043.08 | 1,906,704.96 | | | 23,833,812.00 | 23,833,812.00 |
| Employee Benefits | 3000-3999 | 3,146,509.62 | 3,146,509.62 | 3,146,509.62 | 3,146,509.62 | | | 34,961,218.00 | 34,961,218.00 |
| Books and Supplies | 4000-4999 | 240,796.28 | 1,083,583.26 | 722,388.84 | 541,791.63 | | | 6,019,907.00 | 6,019,907.00 |
| Services | 5000-5999 | 1,363,197.20 | 1,363,197.20 | 1,090,557.76 | 1,090,557.76 | | | 13,631,972.00 | 13,631,972.00 |
| Capital Outlay | 6000-6599 | 162,828.50 | 162,828.50 | 162,828.50 | 162,828.50 | | | 1,953,942.00 | 1,953,942.00 |
| Other Outgo | 7000-7499 | 143,419.17 | 143,419.17 | 143,419.17 | 143,419.17 | | | 1,721,030.04 | 1,721,030.04 |
| 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 | | 12,223,092.89 | 13,065,879.87 | 12,432,046.01 | 13,268,435.44 | 0.00 | 0.00 | 144,888,119.04 | 144,888,119.00 |
| <u>D. BALANCE SHEET ITEMS</u> | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | 0.00 |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (1,201,293.16) | 379,433.81 | 3,383,317.41 | 10,324,349.19 | 0.00 | 0.00 | (2,857,543.04) | (2,857,543.00) |
| F. ENDING CASH (A + E) | | 17,593,300.55 | 17,972,734.36 | 21,356,051.77 | 31,680,400.96 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 31,680,400.96 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---------------------------------|-----------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| ESTIMATES THROUGH THE MONTH OF: | | | | | | | | | | |
| A. BEGINNING CASH | JUNE | | 31,680,400.96 | 29,236,836.76 | 24,224,622.87 | 18,516,549.97 | 15,137,619.97 | 12,890,917.93 | 17,838,892.73 | 18,237,321.80 |
| B. RECEIPTS | | | | | | | | | | |
| LCCF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 4,416,079.30 | 4,416,079.30 | 7,948,942.74 | 7,948,942.74 | 7,948,942.74 | 7,948,942.74 | 7,948,942.74 | 7,948,942.74 |
| Property Taxes | 8020-8079 | | | 553,798.36 | | | 276,899.18 | 6,091,781.96 | 2,492,092.62 | 7,948,942.74 |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | | | | | | 72,928.68 | | 802,215.48 |
| Other State Revenue | 8300-8599 | | | | | | 260,262.96 | 1,735,086.40 | | 867,543.20 |
| Other Local Revenue | 8600-8799 | | 128,519.71 | 514,078.84 | 642,598.55 | 899,637.97 | 1,156,677.39 | 771,118.26 | 1,542,236.52 | 1,028,157.68 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 4,544,599.01 | 5,483,956.50 | 8,591,541.29 | 8,848,580.71 | 9,642,782.27 | 16,619,858.04 | 11,983,271.88 | 18,595,801.84 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 4,458,117.68 | 5,094,991.63 | 5,731,865.58 | 5,094,991.63 | 5,094,991.63 | 5,094,991.63 | 5,094,991.63 | 6,368,739.54 |
| Classified Salaries | 2000-2999 | | 484,003.67 | 1,694,012.86 | 2,420,018.37 | 2,178,016.53 | 2,178,016.53 | 2,178,016.53 | 2,178,016.53 | 2,420,018.37 |
| Employee Benefits | 3000-3999 | | 1,437,764.60 | 2,156,646.91 | 3,234,970.36 | 3,234,970.36 | 3,234,970.36 | 3,234,970.36 | 3,234,970.36 | 3,234,970.36 |
| Books and Supplies | 4000-4999 | | 87,040.43 | 391,681.93 | 478,722.35 | 348,161.71 | 435,202.14 | 217,601.07 | 130,560.64 | 391,681.93 |
| Services | 5000-5999 | | 212,533.41 | 850,133.64 | 2,125,334.11 | 1,062,667.06 | 637,600.23 | 637,600.23 | 637,600.23 | 637,600.23 |
| Capital Outlay | 6000-6599 | | 143,251.59 | 143,251.59 | 143,251.59 | 143,251.59 | 143,251.59 | 143,251.59 | 143,251.59 | 143,251.59 |
| Other Outgo | 7000-7499 | | 165,451.83 | 165,451.83 | 165,451.83 | 165,451.83 | 165,451.83 | 165,451.83 | 165,451.83 | 165,451.83 |
| 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 | | 6,988,163.21 | 10,496,170.39 | 14,299,614.19 | 12,227,510.71 | 11,889,484.31 | 11,671,883.24 | 11,584,842.81 | 13,361,713.85 |
| TOTAL DISBURSEMENTS | | | | | | | | | | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (2,443,564.20) | (5,012,213.89) | (5,708,072.90) | (3,378,930.00) | (2,246,702.04) | 4,947,974.80 | 398,429.07 | 5,234,087.99 |
| F. ENDING CASH (A + E) | | | 29,236,836.76 | 24,224,622.87 | 18,516,549.97 | 15,137,619.97 | 12,890,917.93 | 17,838,892.73 | 18,237,321.80 | 23,471,409.79 |
| 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 | 23,471,409.79 | 22,203,672.37 | 20,247,601.31 | 24,123,488.45 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 7,948,942.74 | 7,948,942.74 | 7,948,942.74 | 7,948,942.74 | | | 88,321,586.00 | 88,321,586.00 |
| Property Taxes | 8020-8079 | | 3,045,890.98 | 6,091,781.96 | 6,645,580.32 | | | 33,146,768.12 | 27,689,918.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | |
| Federal Revenue | 8100-8299 | 510,500.76 | | | 2,260,789.08 | | | 3,646,434.00 | 3,646,434.00 |
| Other State Revenue | 8300-8599 | 1,041,051.84 | 1,041,051.84 | 867,543.20 | 2,862,892.56 | | | 8,675,432.00 | 8,675,432.00 |
| Other Local Revenue | 8600-8799 | 1,285,197.10 | 1,670,756.23 | 1,156,677.39 | 2,056,315.36 | | | 12,851,971.00 | 12,851,971.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 10,785,692.44 | 13,706,641.79 | 16,064,945.29 | 21,774,520.06 | 0.00 | 0.00 | 146,642,191.12 | 141,185,341.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 5,094,991.63 | 5,094,991.63 | 5,094,991.63 | 6,368,739.16 | | | 63,687,395.00 | 63,687,395.00 |
| Classified Salaries | 2000-2999 | 2,178,016.53 | 2,178,016.53 | 2,178,016.53 | 1,936,014.02 | | | 24,200,183.00 | 24,200,184.00 |
| Employee Benefits | 3000-3999 | 3,234,970.36 | 3,234,970.36 | 3,234,970.36 | 3,234,970.25 | | | 35,944,115.00 | 35,944,115.00 |
| Books and Supplies | 4000-4999 | 174,080.86 | 783,363.85 | 522,242.57 | 391,681.52 | | | 4,352,021.00 | 4,352,021.00 |
| Services | 5000-5999 | 1,062,667.06 | 4,062,667.06 | 850,133.64 | 850,134.10 | | | 13,626,671.00 | 10,626,671.00 |
| Capital Outlay | 6000-6599 | 143,251.59 | 143,251.59 | 143,251.59 | 143,251.51 | | | 1,719,019.00 | 1,719,019.00 |
| Other Outgo | 7000-7499 | 165,451.83 | 165,451.83 | 165,451.83 | 165,451.87 | | | 1,985,422.00 | 1,985,422.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|----------------|----------------|---------------|---------------|----------|-------------|----------------|----------------|
| TOTAL DISBURSEMENTS | | 12,053,429.86 | 15,662,712.85 | 12,189,058.15 | 13,090,242.43 | 0.00 | 0.00 | 145,514,826.00 | 142,514,827.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (1,267,737.42) | (1,956,071.06) | 3,875,887.14 | 8,684,277.63 | 0.00 | 0.00 | 1,127,965.12 | (1,329,486.00) |
| F. ENDING CASH (A + E) | | 22,203,672.37 | 20,247,601.31 | 24,123,488.45 | 32,807,766.08 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 32,807,766.08 | |

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

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|---|-------------------------------|---------|-----------------------------------|------------|--|------------|---|--|------------|---|------------|
| 1000 - Certificated Salaries | 61,928,317.00 | 301 | 0.00 | 303 | 61,928,317.00 | 305 | 1,473,870.00 | | 307 | 60,454,447.00 | 309 |
| 2000 - Classified Salaries | 22,856,823.00 | 311 | 79,089.00 | 313 | 22,777,734.00 | 315 | 1,391,230.00 | | 317 | 21,386,504.00 | 319 |
| 3000 - Employee Benefits | 31,560,464.00 | 321 | 53,336.00 | 323 | 31,507,128.00 | 325 | 731,917.00 | | 327 | 30,775,211.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 15,277,303.00 | 331 | (5,326.00) | 333 | 15,282,629.00 | 335 | 679,271.00 | | 337 | 14,603,358.00 | 339 |
| 5000 - Services, & 7300 - Indirect Costs | 14,882,483.00 | 341 | 302,863.00 | 343 | 14,579,620.00 | 345 | 4,341,350.00 | | 347 | 10,238,270.00 | 349 |
| TOTAL | | | | | 146,075,428.00 | 365 | TOTAL | | | 137,457,790.00 | 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 | 49,796,300.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 5,088,095.00 | 380 |
| 3. STRS. | 3101 & 3102 | 9,374,952.00 | 382 |
| 4. PERS. | 3201 & 3202 | 991,025.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 1,108,324.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 5,867,246.00 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 273,926.00 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 985,377.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 25,711.00 | 393 |

| | | |
|--|---------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 73,510,956.00 | 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 | 73,510,956.00 | 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. | 53.48% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | 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) | exempt | |
| 2. Percentage spent by this district (Part II, Line 15) | 53.48% | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | exempt | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 137,457,790.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | exempt | |

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

The District will meet the minimum percentage amount in Unaudited Actuals.

**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 | 62,766,238.00 | 301 | 0.00 | 303 | 62,766,238.00 | 305 | 1,384,010.00 | | 307 | 61,382,228.00 | 309 |
| 2000 - Classified Salaries | 23,833,812.00 | 311 | 62,706.00 | 313 | 23,771,106.00 | 315 | 1,408,516.00 | | 317 | 22,362,590.00 | 319 |
| 3000 - Employee Benefits | 34,961,218.00 | 321 | 28,311.00 | 323 | 34,932,907.00 | 325 | 810,576.00 | | 327 | 34,122,331.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 6,600,907.00 | 331 | 15,500.00 | 333 | 6,585,407.00 | 335 | 858,900.00 | | 337 | 5,726,507.00 | 339 |
| 5000 - Services, & 7300 - Indirect Costs | 13,367,580.00 | 341 | 248,772.00 | 343 | 13,118,808.00 | 345 | 3,400,878.00 | | 347 | 9,717,930.00 | 349 |
| TOTAL | | | | | 141,174,466.00 | 365 | TOTAL | | | 133,311,586.00 | 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 | 360 |
| 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 | 393 |

| | | |
|--|---------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)..... | 76,868,212.00 | 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..... | 76,868,212.00 | 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..... | 57.66% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')..... | | |

PART III: DEFICIENCY AMOUNT

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

| | |
|--|----------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high)..... | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15)..... | 57.66% |
| 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)..... | 133,311,586.00 |
| 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 multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

| | Percentage Level | District ADA |
|---|------------------|----------------|
| | 3.0% | 0 to 300 |
| | 2.0% | 301 to 1,000 |
| | 1.0% | 1,001 and over |
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 9,076.30 | |
| 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 | 9,669 | 9,685 | | |
| Charter School | | | | |
| Total ADA | 9,669 | 9,685 | N/A | Met |
| Second Prior Year (2021-22) | | | | |
| District Regular | 9,685 | 9,685 | | |
| Charter School | | | | |
| Total ADA | 9,685 | 9,685 | N/A | Met |
| First Prior Year (2022-23) | | | | |
| District Regular | 9,524 | 9,524 | | |
| Charter School | | 0 | | |
| Total ADA | 9,524 | 9,524 | N/A | Met |
| Budget Year (2023-24) | | | | |
| District Regular | 9,342 | | | |
| Charter School | 0 | | | |
| Total ADA | 9,342 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------------|--------------|--|------------|
| | Budget | CBEDS Actual | | |
| Third Prior Year (2020-21) | | | | |
| District Regular | 9,669 | 9,669 | | |
| Charter School | | | | |
| Total Enrollment | 9,669 | 9,669 | 0.0% | Met |
| Second Prior Year (2021-22) | | | | |
| District Regular | 9,599 | 9,599 | | |
| Charter School | | | | |
| Total Enrollment | 9,599 | 9,599 | 0.0% | Met |
| First Prior Year (2022-23) | | | | |
| District Regular | 9,731 | 9,731 | | |
| Charter School | | | | |
| Total Enrollment | 9,731 | 9,731 | 0.0% | Met |
| Budget Year (2023-24) | | | | |
| District Regular | 9,731 | | | |
| Charter School | | | | |
| Total Enrollment | 9,731 | | | |

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)

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 | 9,685 | 9,669 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 9,685 | 9,669 | 100.2% |
| Second Prior Year (2021-22) | | | |
| District Regular | 8,902 | 9,599 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 8,902 | 9,599 | 92.7% |
| First Prior Year (2022-23) | | | |
| District Regular | 9,076 | 9,731 | |
| Charter School | | | |
| Total ADA/Enrollment | 9,076 | 9,731 | 93.3% |
| | | Historical Average Ratio: | 95.4% |
| | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | 95.9% |

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 | 9,076 | 9,731 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 9,076 | 9,731 | 93.3% | Met |
| 1st Subsequent Year (2024-25) | | | | |
| District Regular | 9,076 | 9,731 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 9,076 | 9,731 | 93.3% | Met |
| 2nd Subsequent Year (2025-26) | | | | |
| District Regular | 9,076 | 9,731 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 9,076 | 9,731 | 93.3% | 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) | 9,524.11 | 9,341.98 | 9,159.85 | 9,113.29 |
| b. Prior Year ADA (Funded) | | 9,524.11 | 9,341.98 | 9,159.85 |
| c. Difference (Step 1a minus Step 1b) | | (182.13) | (182.13) | (46.56) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | (1.91%) | (1.95%) | (.51%) |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 113,890,941.00 | 116,011,504.00 | 119,219,688.00 |
| b1. COLA percentage | | 8.22% | 3.94% | 3.29% |
| b2. COLA amount (proxy for purposes of this criterion) | | 9,361,835.35 | 4,570,853.26 | 3,922,327.74 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 8.22% | 3.94% | 3.29% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | | |
| | | 6.31% | 1.99% | 2.78% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 5.31% to 7.31% | 0.99% to 2.99% | 1.78% to 3.78% |

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) | 27,689,918.00 | 27,689,918.00 | 27,689,918.00 | 27,689,918.00 |
| 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) | 107,357,971.00 | 113,890,941.00 | 116,011,504.00 | 119,219,688.00 |
| District's Projected Change in LCFF Revenue: | | 6.09% | 1.86% | 2.77% |
| LCFF Revenue Standard | | 5.31% to 7.31% | 0.99% to 2.99% | 1.78% to 3.78% |
| Status: | | Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|--|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2020-21) | 79,499,253.23 | 88,239,947.11 | 90.1% |
| Second Prior Year (2021-22) | 80,601,988.63 | 92,715,720.43 | 86.9% |
| First Prior Year (2022-23) | 90,023,733.00 | 104,077,116.00 | 86.5% |
| Historical Average Ratio: | | | 87.8% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4): | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|--|----------------------------------|----------------------------------|
| | District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 3.0% | 3.0% |
| | 84.8% to 90.8% | 84.8% to 90.8% | 84.8% to 90.8% |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form MYP, Lines B1-B3) | Total Expenditures (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | |
| Budget Year (2023-24) | 92,265,527.00 | 105,341,799.00 | 87.6% | Met |
| 1st Subsequent Year (2024-25) | 94,007,660.00 | 105,016,273.00 | 89.5% | Met |
| 2nd Subsequent Year (2025-26) | 95,094,415.00 | 106,416,471.00 | 89.4% | Met |

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 6.31% | 1.99% | 2.78% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -3.69% to 16.31% | -8.01% to 11.99% | -7.22% to 12.78% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 1.31% to 11.31% | -3.01% to 6.99% | -2.22% to 7.78% |

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) | 12,061,936.00 | | |
| Budget Year (2023-24) | 7,199,544.00 | (40.31%) | Yes |
| 1st Subsequent Year (2024-25) | 3,646,434.00 | (49.35%) | Yes |
| 2nd Subsequent Year (2025-26) | 3,646,434.00 | 0.00% | No |

Explanation:
(required if Yes)

Actual revenue budgeted once received.

| | | | |
|---|---------------|----------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2022-23) | 27,215,390.00 | | |
| Budget Year (2023-24) | 8,088,120.00 | (70.28%) | Yes |
| 1st Subsequent Year (2024-25) | 8,675,432.00 | 7.26% | Yes |
| 2nd Subsequent Year (2025-26) | 9,005,005.00 | 3.80% | No |

Explanation:
(required if Yes)

Other State revenue budgeted once received.

| | | | |
|---|---------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2022-23) | 13,317,910.00 | | |
| Budget Year (2023-24) | 12,851,971.00 | (3.50%) | Yes |
| 1st Subsequent Year (2024-25) | 12,851,971.00 | 0.00% | No |
| 2nd Subsequent Year (2025-26) | 12,851,971.00 | 0.00% | No |

Explanation:
(required if Yes)

Other Local Revenue budgeted once received.

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

| | | | |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2022-23) | 15,129,825.00 | | |
| Budget Year (2023-24) | 6,019,907.00 | (60.21%) | Yes |
| 1st Subsequent Year (2024-25) | 4,352,021.00 | (27.71%) | Yes |
| 2nd Subsequent Year (2025-26) | 4,858,020.00 | 11.63% | Yes |

Explanation:
(required if Yes)

School site carry over for the 22-23 included in the Estimated Actuals and not budgeted in the 23-24 Budget.

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

| | | | |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2022-23) | 15,124,466.00 | | |
| Budget Year (2023-24) | 13,631,972.00 | (9.87%) | Yes |
| 1st Subsequent Year (2024-25) | 10,626,671.00 | (22.05%) | Yes |
| 2nd Subsequent Year (2025-26) | 10,907,214.00 | 2.64% | No |

Explanation:
(required if Yes)

Expenditures funded with donation and abatement funds are not added to budget once received.

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) | 52,595,236.00 | | |
| Budget Year (2023-24) | 28,139,635.00 | (46.50%) | Not Met |
| 1st Subsequent Year (2024-25) | 25,173,837.00 | (10.54%) | Not Met |
| 2nd Subsequent Year (2025-26) | 25,503,410.00 | 1.31% | Met |

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

| | | | |
|-------------------------------|---------------|----------|---------|
| First Prior Year (2022-23) | 30,254,291.00 | | |
| Budget Year (2023-24) | 19,651,879.00 | (35.04%) | Not Met |
| 1st Subsequent Year (2024-25) | 14,978,692.00 | (23.78%) | Not Met |
| 2nd Subsequent Year (2025-26) | 15,765,234.00 | 5.25% | 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)

Actual revenue budgeted once received.

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

Other State revenue budgeted once received.

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

Other Local Revenue budgeted once received.

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)

School site carry over for the 22-23 included in the Estimated Actuals and not budgeted in the 23-24 Budget.

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

Expenditures funded with donation and abatement funds are not added to budget once received.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

| |
|----------------|
| 141,335,371.00 |
|----------------|

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution*
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

| | | | |
|----------------|--------------|------|---------|
| 141,335,371.00 | 4,240,061.13 | 0.00 | Not Met |
|----------------|--------------|------|---------|

* 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)

RMMA expenditures are tracked in resource 08150,0 and goals 00021 & 00022.

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 reserves* 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) | 3,647,444.25 | 0.00 | 4,654,815.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 17,194,803.00 | 22,707,466.31 | 10,860,336.00 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 20,842,247.25 | 22,707,466.31 | 15,515,151.00 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 121,581,474.94 | 128,921,059.53 | 155,160,501.00 |
| 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) | 121,581,474.94 | 128,921,059.53 | 155,160,501.00 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 17.1% | 17.6% | 10.0% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 5.7% | 5.9% | 3.3% |

*Available 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) | 1,861,143.21 | 88,415,734.11 | N/A | Met |
| Second Prior Year (2021-22) | 1,884,991.65 | 92,912,929.43 | N/A | Met |
| First Prior Year (2022-23) | (3,981,239.00) | 104,077,116.00 | 3.8% | Not Met |
| Budget Year (2023-24) (Information only) | (791,350.00) | 105,341,799.00 | | |

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)

District will revisit at Unaudited Actuals.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | |
| Third Prior Year (2020-21) | 22,990,304.00 | 26,015,538.24 | N/A | Met |
| Second Prior Year (2021-22) | 21,522,670.00 | 27,876,681.45 | N/A | Met |
| First Prior Year (2022-23) | 24,425,125.00 | 29,761,673.00 | N/A | Met |
| Budget Year (2023-24) (Information only) | 25,780,434.00 | | | |

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.) | 9,076 | 9,076 | 9,076 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

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

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

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 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) | 144,888,119.00 | 140,084,728.00 | 142,409,327.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 144,888,119.00 | 140,084,728.00 | 142,409,327.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 4,346,643.57 | 4,202,541.84 | 4,272,279.81 |
| 6. Reserve Standard - by Amount | | | |

| | | | | |
|----|---|--------------|--------------|--------------|
| | (\$80,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | District's Reserve Standard (Greater of Line B5 or Line B6) | 4,346,643.57 | 4,202,541.84 | 4,272,279.81 |

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) | 4,346,644.00 | 4,202,542.00 | 4,272,280.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 10,103,260.00 | 9,461,323.00 | 8,905,356.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 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) | 14,449,904.00 | 13,663,865.00 | 13,177,636.00 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 9.97% | 9.75% | 9.25% |
| District's Reserve Standard (Section 10B, Line 7): | 4,346,643.57 | 4,202,541.84 | 4,272,279.81 |
| 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) | (11,435,342.00) | | | |
| Budget Year (2023-24) | (12,509,977.00) | 1,074,635.00 | 9.4% | Met |
| 1st Subsequent Year (2024-25) | (13,135,476.00) | 625,499.00 | 5.0% | Met |
| 2nd Subsequent Year (2025-26) | (13,792,250.00) | 656,774.00 | 5.0% | 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. 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 Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2023 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | 14 | Fund 01 - General Fund | Fund 01 - General Fund | 306,557 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 14 | Fund 01 - General Fund | Fund 01 - General Fund | 125,513,440 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (do not include OPEB):

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2023 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| TOTAL: | | | | 125,819,997 |

| Type of Commitment (continued) | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Leases | 114,780 | 78,059 | 78,059 | 78,059 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 5,132,799 | 5,132,799 | 5,132,799 | 5,132,799 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| Total Annual Payments: | 5,247,579 | 5,210,858 | 5,210,858 | 5,210,858 |
| Has total annual payment increased over prior year (2022-23)? | | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

District provides a 'pay-as-you-go' option.

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

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

| Self-Insurance Fund | Governmental Fund |
|---------------------|-------------------|
| 0 | 477,680 |

4. OPEB Liabilities

| | |
|--|---------------|
| a. Total OPEB liability | 30,622,503.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 30,622,503.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | 6/30/2022 |

5. OPEB Contributions

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 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) | 27,760.00 | 27,760.00 | 27,760.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 343,420.00 | 343,420.00 | 343,420.00 |
| d. Number of retirees receiving OPEB benefits | 189.00 | 189.00 | 189.00 |

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

| | |
|--|------|
| | 0.00 |
| | 0.00 |

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time equivalent (FTE) positions | 510 | 510 | 510 | 510 |

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 14, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 14, 2023

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:

Jun 14, 2023

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)? | No | No | No |

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

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

7. Amount included for any tentative salary schedule increases

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

Certificated (Non-management) 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

| | | |
|----|----|----|
| No | No | No |
| | | |
| | | |
| | | |

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

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

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

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

| | | |
|--|--|--|
| | | |
| | | |

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 | 454 | 454 | 454 | 454 |

Classified (Non-management) Salary and Benefit Negotiations

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

| |
|-----|
| Yes |
|-----|

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

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

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

| |
|--|
| |
|--|

Negotiations Settled

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

| |
|--------------|
| Jun 14, 2023 |
|--------------|

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:

| |
|--------------|
| Jun 14, 2023 |
|--------------|

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

| |
|-----|
| Yes |
|-----|

If Yes, date of budget revision board adoption:

| |
|--------------|
| Jun 14, 2023 |
|--------------|

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) |
|--------------------------|----------------------------------|----------------------------------|
| No | No | No |

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

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

7. Amount included for any tentative salary schedule increases

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

Classified (Non-management) 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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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:

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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 | 77 | 77 | 77 | 77 |

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

| |
|-----|
| Yes |
|-----|

If Yes, complete question 2.

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

| |
|--|
| |
|--|

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

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multi-year projections (MYPs)?

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

4. Amount included for any tentative salary schedule increases

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

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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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?

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

| |
|--------------|
| Yes |
| Jun 28, 2023 |

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

| |
|-----|
| Yes |
|-----|

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

New Superintendent in the fiscal year 2022-2023.

End of School District Budget Criteria and Standards Review

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

Bonita Unified

Los Angeles County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

Budget, July 1
Budget 2023-24

Technical Review Checks
Phase - All
Display - All Technical Checks

Bonita Unified

Los Angeles County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: Exception

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|---------------|
| 01 | 6500 | 3501 | (\$22,098.00) |

Explanation: Will correct in First Interim.

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

| | |
|--|----------------------|
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms , the affected forms must be opened and saved. | <u>Passed</u> |
| CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. | <u>Passed</u> |
| CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. | <u>Passed</u> |
| CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. | <u>Passed</u> |
| FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. | <u>Passed</u> |
| MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |
| WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. | <u>Passed</u> |