



HOLTVILLE UNIFIED  
SCHOOL DISTRICT

2022-23 Estimated Actuals/  
2023-24 July 1 Budget Report  
June 2023



# HOLTVILLE UNIFIED SCHOOL DISTRICT

## 2022-23 Estimated Actuals/ 2023-24 July 1 Budget Report

### June 2023

Within this packet, the Holtville Unified School District submits its 2022-23 Estimated Actuals/ 2023-24 July 1 Budget Report. This report represents the District's last projection for the 2022-23 school year prior to closing the books, along with its initial estimates for the 2023-24 school year. Both sections of this report are based on the most current information available, including any updates from Federal, State, and County Office of Education sources, as well as updated local figures regarding staffing and other expenditure projections. This report will highlight changes made to the 2022-23 end of year projections since the District's last update, which occurred in March of 2022, while also putting forth the first estimates on the 2023-24 school year budget. 2023-24 figures are based on the Governor's May Revise, along with any local updates available at the time of compiling this data. **Again, it is imperative that one read this report with the understanding that the numbers presented within are projections only.**

The following forms are included within the report for the Board's Review:

- Form CB: This is the signed certification by the Clerk/Secretary of the Governing Board, certifying that 1) the District's Budget was developed using state-adopted Criteria and Standards, and includes expenditures necessary to implement the Local Control and Accountability Plan (LCAP), 2) the Budget has been approved at a meeting of the Board and will be submitted to the County Office of Education, who then verifies its accuracy, and 3) the Budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve level. In addition, the form provides a summary of the Criteria and Standards Report, which can be found in its entirety toward the end of this document. Full explanations for each of the criteria and standards are located in that section and should be reviewed along with the summary.
- Form CC: This is a signed annual certification by the Clerk/Secretary of the Governing Board, certifying that the District, if self-insured for workers' compensation claims, has indeed reserved adequate funds for accrued but unfunded claim costs. As Holtville Unified operates under the Joint Powers Authority (JPA) known as SIPIC, the District must annually certify that the JPA balance contains sufficient reserves to pay existing claims and that no excessive contribution is required of the District.
- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2022-23 Estimated Actuals and the 2023-24 Budget. The Form is divided between Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff" Column). Explanations on these variances can be found in the narrative that follows.
- Form A: This form shows the District's average daily attendance (ADA) for 2022-23 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2023-24 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). Due to the post-COVID era creating troubles for all schools with regard

to attendance, the State has instituted mitigation efforts to ensure that districts are receiving adequate revenues to support the education of students as we exit the crisis. For that reason, HUSD's "funded ADA" has been calculated utilizing a 3-year rolling average of ADA that was provided in the LCFF calculator generated by FCMAT and ICOE.

- LCFF Calculator, LCFF Summary, and LCFF Additional Concentration Funds Pages: These worksheets were developed by the ICOE Fiscal Advisory Services Department in conjunction with the State's Fiscal Crisis Management Assistance Team (FCMAT), utilizing the most current information provided by the State regarding the LCFF. The worksheet has been printed to illustrate columns for HUSD for 2022-23, 2023-24, and the two subsequent fiscal years. 2022-23 and 2023-24 form the basis of this report, while the additional two years were utilized in calculating the District's Multi-Year Projection report. In addition, an additional tab providing the calculation of the additional 15% of concentration funding is provided.
- Forms CEA and CEB: These worksheets have been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures be assigned to classroom compensation. The Current Expense Formula is performed for both the Estimated Actuals (Form CEA) and the Budget (Form CEB), and is based on salaries and benefits for classroom personnel divided by total District expenses (less reductions and adjustments for certain educational programs and services). The required percentage a unified district such as HUSD must reach is 55%. Currently, HUSD is showing as compliant in both fiscal years.
- Form MYP: This report shows the District's General Fund multi-year projections for the 2023-24 Budget year and two additional fiscal years, splitting the report into three sections – Unrestricted, Restricted, and a combined Unrestricted/Restricted section. While the District cannot know the exact revenues and expenditures of these out-years, it is helpful to project the financial trajectory of the District assuming what is currently projected with regard to revenues and expenditures. A list of the assumptions made while formulating the MYP calculations can be found at the bottom of the Unrestricted and Restricted sections of the MYP. As can be seen in this year's projection, if the assumptions listed hold true, the District has adequate reserve levels throughout the projection to meet minimum requirements.
- Cashflow Statements: As we have seen in the past, cash on hand can become a major issue for school districts. The statement included in this report provides an estimated cashflow to close out the 2022-23 fiscal year, and an initial projection of the 2023-24 Budget year. As this report shows, cash on hand for HUSD appears to not be an issue for the next two years. This is in part to the very healthy reserves that HUSD has carried, along with stimulus funding. What's more, the State has still avoided the use of deferral payments for schools' LCFF apportionments, a financial practice used in the past when the State was short on cash. Should the economic picture change, and deferrals be enacted, that will have a direct impact on the District's cash flow.

- Form 01CS: The Criteria and Standards form is a lengthy report that attempts to provide an analysis of several factors that affect the District's fiscal situation and would have a tendency to indicate the relative health of the District and to identify potential threats. Topics in the report include enrollment, ADA, year-to-year budget variances, status of labor negotiations, long-term obligations, and much more. The difficulty with this report is that each budget projection reported throughout the year represents the information available at the time. Due to frequent changes, especially from the State's end in revenues provided to schools, variations occur regularly. What's more, the report does not effectively address the issues of carryover from year-to-year in the District's Restricted funds, as well as one-time funding, making the variation in these reports a common theme that hampers its effectiveness. In this year's budget, variation is also inevitable as HUSD is projecting significant carryover of prior year COVID-related funding sources that are tied to District emergency capital projects.
- Forms SIAA and SIAB: These two forms summarize the Interfund activities for all of the District's funds, one form for 2022-23, and the other for 2023-24. The forms each provide four sections that report planned activity between the District's funds: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.
- Other Fund Information (Forms 08, 11, 13, 21, 25, and 56): These reports show the updated 2022-23 projections, along with preliminary 2023-24 budget figures for the ASB, Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB project funds), the Capital Facilities Fund, and the Debt Service Fund. Each shows the expected revenues and expenditures for each of these other funds, as well as projected balances at 6/30/2022 and 6/30/2023. Currently, none of the District's other funds have any negative impact on the General Fund.
- Technical Review Checks: This printout verifies that the District's 2022-23 and 2023-24 data pass the technical requirements of the State's accounting software.

## ***Background – State and Federal***

Despite the easing of the COVID-19 pandemic, both domestic and international troubles continue to present problems for the national economy. Domestically, the current occupant of the Oval Office has continued to preside over a lackluster recovery effort that is highlighted only by increased government spending coupled with record-high inflation. As for the US on the international stage, American weakness has prompted foreign actors to act. Russia has continued its conflict with Ukraine and disrupted fuel markets, China is boldly and openly spying on the United States and making aggressive moves with no repercussions, and several major economies are looking to ally with both China and Russia through their announcement of a new reserve currency market. These are all signs of potential economic calamity for the U.S.

Here in California, economists have advised of future deficits in California's budget future, and tax revenue projections continue to get worse. So far, the one-party rulers of California have avoided significant budget cuts to Education. However, should the declines in tax revenue projections continue far past the State's reserves, Education is surely to take cuts that will impact school district budgets.

With that, however, the current fiscal factors available for schools still do not reflect any sort of significant slowdown. The information below was used in this report and is primarily derived from updated figures within the Governor's initial budget.

2022-23 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 6.56%
- Augmentation to COLA = 6.70%
- 2022-23 funded ADA (including ICOE supp ADA) = 1,554.25 (rolling average)
- HUSD CalPads Total Enrollment = 1,568 + 14 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,276 + 12 from ICOE Sp Ed programs

Other 2022-23 GF UR Factors:

- Mandated Cost Block Grant = \$34.94/ADA (Grades K-8), \$67.31/ADA (Grades 9-12)
- UR Lotto Projections = \$170 per ADA

2023-24 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 8.22%
- 2023-24 funded ADA (including ICOE supp ADA) = 1,528.95 (3-year rolling average)
- HUSD CalPads Total Enrollment = 1,568 + 14 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,276 + 12 from ICOE Sp Ed programs
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Other 2023-24 GF UR Factors:

- Mandated Cost Block Grant = \$37.81/ADA (Grades K-8), \$72.84/ADA (Grades 9-12)
- UR Lotto Projections = \$170 per ADA

**Background – Local**

For Holtville Unified, the greatest concern continues to be student enrollment and attendance. While enrollment ticked up to approximately 1,600 students during the lockdowns, those gains were erased once school started again in-person in 2021-22 and further slid in 2022-23 down to 1,568 students. The District made improvements in 2022-23 attendance, but still has quite a way to go to reach pre-COVID attendance percentage rates. The District will need to continue putting emphasis on ADA as it moves forward into 2023-24.

**2022-23 Variances**

One of the major components of this report is to analyze the changes made in current year projections since the last budget update, which occurred in March with the passage of the 2022-

23 Second Interim Report. The following sections will breakdown the variances between the two major sections of the General Fund, the Unrestricted and Restricted budgets.

**2022-23 GF Unrestricted Variances**

The following chart summarizes the differences between estimated 2022-23 GF UR Revenues between the prior report and this current one.

GF Unrestricted Revenues	2022-23 2nd Interim Report	2022-23 Est Actuals Report	Variance	Explanation
LCFF State Aid	14,037,023	13,805,172	(231,851)	LCFF Revenues overall increased approx. +\$97,800) within the calculator provided to HUSD by ICOE and FCMAT. This submission represents the latest projections of State Revenues and HUSD revised P-2 data. State Aid specifically decreased due to increases in EPA funds (see below).
Education Protection Account	4,236,671	4,567,680	331,009	EPA funds increased to align to the latest FCMAT projections of State revenue data.
LCFF State Aid - PY	-	-	-	No change over prior budget adoption.
LCFF - Local Prop Taxes	3,401,141	3,399,792	(1,349)	Local property tax projections have decreased to align to the County Assessor's Office published figures.
Federal Revenue	10,337	79,402	69,065	UR Federal revenue projections have increased due to an actual receipt of FEMA funds.
Other State Revenue (Non-LCFF)	349,320	349,320	-	No change over prior budget adoption.
Local Revenue	107,989	258,900	150,911	The change is due to an increase in anticipated 22-23 interest revenue (+\$125,000) due to increased interest rates and higher cash balances, as well as increased budget for local revenues (+\$8,400) and transportation billings (+\$17,500).
Interfund Transfers In	-	-	-	No change over prior budget adoption.

UR Contributions to Restricted	(1,650,846)	(2,031,120)	(380,274)	Budgeted UR Contributions to Restricted programs have increased due to projected additional expense in Sp Ed (-\$154,400), a loss to GF UR, as well as an increase in Maintenance contributions (-\$225,900) due largely to bargaining unit settlements.
<b>Total 2022-23 GF UR Revenues</b>	<b>20,491,635</b>	<b>20,429,146</b>	<b>(62,489)</b>	

The following table summarizes the changes to GF UR expenditures since the last updated budget:

GF Unrestricted Expenditures	2022-23 2nd Interim Report	2022-23 Est Actuals Report	Variance	Explanation
Certificated Salary Expense	9,449,792	10,046,000	596,208	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to increase (+\$489,400) due to negotiated increases, Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets have increased (+\$24,500) to cover rising sub costs, and Admin salaries increased (+82,300) due to salary increases.
Classified Salary Expense	2,296,624	2,651,778	355,154	Instructional aide salary expense is budgeted to increase over the prior report (+\$27,000) to reflect negotiated salary increases, support staff budgets increase (+\$228,100) due to salary increases as well as movement of salaries back to GF UR from reduced AMIM block, Admin salary projections increased (+\$15,300) as di clerical staff increased (+\$74,800) due to negotiated salary increases, and other classif salaries increased due to revised projections on yard duty costs (+\$9,900).
Employee Benefits	4,308,054	4,613,982	305,928	Payroll benefits, taxes, and health/welfare budgets increased from the prior budget to account for the above changes in salaries caused by salary increases.



Materials/Supplies	602,843	625,108	22,266	Materials/Supplies expense are estimated to increase due to updated projections on needed materials.
Travel/Professional Services	1,866,656	1,984,064	117,408	Travel/Conf/Prof Serv expense are estimated to increase due to updated projections on needed services, such as utilities expense.
Depreciable Assets/Improvements	1,763,767	451,564	(1,312,203)	Capital Outlay budgets decreased dramatically as it has become clear projects could not be completed by year-end and to shift funds to other expense codes where funds were needed.
Transfers to ICOE (County Sp Ed)	90,077	190,304	100,227	The increased projection is based on the ICOE LCFF Calculator, which estimates the annual cost of transfers to ICOE for HUSD students attending county programs. The large increase is due to updated figures in students educated in County programs.
Indirect Cost Recovery	(417,484)	(324,455)	93,029	Indirect cost projections have decreased (a negative to the GF UR bottom line) due to Restricted carryover projections that reduce the amount of indirect funds available for transfer.
Debt Service	20,000	20,000	-	No change over prior budget.
Interfund Transfers - Out	260,000	260,000	-	No change over prior budget.
<b>Total 2022-23 GF UR Expenditures</b>	<b>20,240,328</b>	<b>20,518,346</b>	<b>278,018</b>	

### ***2022-23 GF Restricted Variances***

The other side of the General Fund is the Restricted Budget, which houses the District’s supplemental programs, often referred to as “categorical” funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Ag Incentive Grant, Restricted Lotto Funds, and Special Ed Mental Health Funds. Finally, there a few local revenues on this side of the budget as well, including the local RDA Pass-through account, Special Ed AB602 Funds, and other local donations.

The following illustrates the variances in 2022-23 GF Restricted Revenues since the last update.

<b>GF Restricted Revenues</b>	<b>2022-23 2nd Interim Report</b>	<b>2022-23 Est Actuals Report</b>	<b>Variance</b>	<b>Explanation</b>
Federal Revenue	8,635,462	3,489,068	(5,146,394)	Federal Revenues are projected to decrease over the prior budget submission, due to projected def revenues in COVID-related funds (-\$5,165,200), offset partially by increased projections in Title I (+\$1,200), Fed Sp Ed (+\$9,800), TIIA (+\$800), TIV (+\$1,300), and TIII (+\$5,700).
Other State Revenue	7,255,108	5,825,215	(1,429,892)	State Revenues are projected to decrease over the prior budget submission, due to projected cuts spelled out in the May Revision in AMIMBG (-\$489,000) and LRBG (-\$910,200). In addition, this report projects def rev in UPK (-\$90,000). These are offset by projected increases in ASES (+\$26,800), CTEIG (+\$22,400), and AIG (+\$10,000).
Local Revenue	1,391,768	1,566,520	174,752	Local Revenues also projected to increase due to increase in ASES (+\$23,900), SWF (+\$101,200), WC Safety Credits (+\$8,100), Medi-Cal Reimb (+\$48,800), RDA Pass-through (+\$10,900). These increases are offset partially by a decrease in projected Sp Ed State funds (-\$18,200).
UR Contributions to Restricted	1,650,846	2,031,120	380,274	Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above.
<b>Total 2022-23 GF Restricted Revenues</b>	<b>18,933,184</b>	<b>12,911,924</b>	<b>(6,021,260)</b>	

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2022-23 2nd Interim Report	2022-23 Est Actuals Report	Variance	Explanation
Certificated Salary Expense	3,137,488	2,194,154	(943,335)	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to decrease (-\$1,001,500) due to elimination of unfilled supplemental positions in LRBG, ELOG, and ESSER III. Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets have increased (+\$45,900) to cover rising sub costs and increased ASES stipends, and Admin salaries increased (+12,300) due to negotiated salary increases.
Classified Salary Expense	2,096,379	1,914,977	(181,403)	Instructional aide salary expense is budgeted to decrease over the prior report (-\$64,500) due to elimination of unfilled supplemental positions in ELOG and ESSER III, offset partially by negotiated salary increases, Support staff budgets decreased (-\$-135,300) due to movement of salaries back to GF UR from reduced AMIM block, offset partially by negotiated salary increases. Admin salary projections increased (+\$10,300) as did clerical staff (+\$7,500) due to negotiated salary increases, and other classif salaries increased due to revised projections in Migrant parent meeting hours (+\$600).
Employee Benefits	2,996,849	2,576,352	(420,497)	Payroll benefits, taxes, and health/welfare budgets increased from the prior budget to account for the above changes in salaries caused by eliminated positions and negotiated salary increases.
Materials/Supplies	1,353,236	1,473,399	120,163	Materials/Supplies budgets increase due to an increase in SWF funding, as well as shifts from other object codes.

Travel/Professional Services	1,393,370	1,373,457	(19,913)	Travel/Prof Services budgets decrease due to shifts to other objects, such as materials/supplies.
Depreciable Assets/Improvements	7,819,709	2,834,285	(4,985,423)	Depreciable Assets budgets decrease dramatically to project carryover into 2023-24 for incomplete capital improvement projects.
Indirect Cost Recovery	365,533	270,339	(95,194)	Indirect cost projections have decreased (a positive to the GF Restricted bottom line) due to Restricted carryover projections that reduce the amount of indirect funds available for transfer.
Interfund Transfers Out	162,984	173,885	10,902	Updated projections on RDA Pass-through revenues lead to an increase in projected transfers to the Debt Service Fund to pay for construction-related COP debt instruments.
<b>Total 2022-23 GF Restricted Expenditures</b>	<b>19,325,548</b>	<b>12,810,847</b>	<b>(6,514,700)</b>	

***The 2022-23 Bottom Line***

The HUSD Budget projections contained in this report represent the District’s last and best projection of revenues and expenditures at year-end, June 30, 2023. Keeping that in mind, the current 2022-23 Bottom Line projections are shown in the following table:

<b>2022-23 GF Bottom Line</b>	<b>General Fund Unrestricted</b>	<b>General Fund Restricted</b>	<b>Totals</b>
LCFF State Aid	13,805,172	-	13,805,172
Education Protection Account	4,567,680	-	4,567,680
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,399,792	-	3,399,792
Federal Revenue	79,402	3,489,068	3,568,470
Other State Revenue (Non-RL)	349,320	5,825,215	6,174,535
Local Revenue	258,900	1,566,520	1,825,420
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(2,031,120)	2,031,120	-
<b>TOTAL REVENUES</b>	<b>20,429,146</b>	<b>12,911,924</b>	<b>33,341,070</b>
<b>2022-23 GF Bottom Line</b>	<b>General Fund Unrestricted</b>	<b>General Fund Restricted</b>	<b>Totals</b>
Certificated Salary Expense	10,046,000	2,194,154	12,240,154
Classified Salary Expense	2,651,778	1,914,977	4,566,755
Employee Benefits	4,613,982	2,576,352	7,190,334

Materials/Supplies	625,108	1,473,399	2,098,507
Professional Services	1,984,064	1,373,457	3,357,521
Depreciable Assets/Improvements	451,564	2,834,285	3,285,849
Transfers to ICOE/IVROP	190,304	-	190,304
Indirect Cost Recovery	(324,455)	270,339	(54,116)
Debt Service	20,000	-	20,000
Interfund Transfers - Out	260,000	173,885	433,885
<b>TOTAL EXPENSES</b>	<b>20,518,346</b>	<b>12,810,847</b>	<b>33,329,193</b>
<b>2022-23 GF Bottom Line</b>	<b>General Fund Unrestricted</b>	<b>General Fund Restricted</b>	<b>Totals</b>
<b>NET GAIN/LOSS</b>	<b>(89,200)</b>	<b>101,076</b>	<b>11,876</b>
<b>AUDIT ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>JULY 1 BEGINNING BALANCE</b>	<b>7,824,331</b>	<b>2,321,552</b>	<b>10,145,883</b>
<b>JUNE 30 ENDING BALANCE</b>	<b>7,735,131</b>	<b>2,422,628</b>	<b>10,157,759</b>

Of the estimated ending balance:

- \$25,000 is designated to the revolving cash account (approximately 0.08%)
- \$380,689 is assigned to prepaid curriculum (approximately 1.14%)
- (-\$215,956) is assigned to the FMV adjustment to cash in county (approximately -0.65%)
- \$999,876 is assigned to the minimum 3% reserve level
- \$6,545,523 is additional Reserve for Economic Uncertainties to offset future deficits and cashflow shortages caused by economic downturn (approximately 19.64%)

The above shows that this report projects a slight loss to the bottom line in 2022-23 on the Unrestricted side of the GF of approximately \$89,000 and a slight gain to the Restricted side of the budget in the amount of \$101,000. The following are explanations of those amounts:

- With regard to the Unrestricted side of the GF, the decrease was caused primarily due to the negotiated salary increases that were enacted toward the end of the fiscal year, providing little time to adjust in the current year. In addition, larger than normal substitute costs were incurred in 2022-23, an issue that will be addressed with the management team before the next school year.
- On the Restricted side of the budget, the gain to the ending fund balance is an attempt by the District to project some carryover moving forward. The reason for this is to place some funding in the 2023-24 Budget for spending authority.

### ***2023-24 Variances over Prior Year***

In addition to the above variances from the 2nd Interim Report to the current Estimated Actuals Report, it is also helpful to examine any variation between the 2023-24 July 1 Budget figures and the 2022-23 Estimated Actuals numbers. The section that follows will attempt to provide brief explanations as to how the figures differ from one year to the next.

**2023-24 GF Unrestricted Variances**

The table below summarizes the projected differences in GF UR revenues between 2022-23 and 2023-24.

<b>GF Unrestricted Revenues</b>	<b>2022-23 Est Actuals Report</b>	<b>2023-24 July 1 Budget</b>	<b>Variance</b>	<b>Explanation</b>
LCFF State Aid	13,805,172	15,125,128	1,319,956	State Aid is projected to increase in 2023-24 based off the overall increase to LCFF provided by 8.22% COLA.
Education Protection Account	4,567,680	4,862,684	295,004	EPA funds are projected to decrease in the latest FCMAT projections of LCFF revenue data.
LCFF State Aid - PY	-	-	-	No change between the 22-23 projections and the 23-24 Budget.
LCFF - Local Prop Taxes	3,399,792	3,252,125	(147,667)	Local property tax projections are decreased by the RDA Prop Tax Trust Fund Residual Distribution, which is unknown each fiscal year.
Federal Revenue	79,402	-	(79,402)	UR Federal revenue projections are eliminated from 23-24 as they were one-time FEMA funds.
Other State Revenue (Non-LCFF)	349,320	338,098	(11,222)	Lotto projections are expected to decline (-\$17,500) in the 23-24 Budget Year as it represented PY additional funds in 22-23. This loss to Other State UR revenue is offset partially (+\$6,300) by an increase in the Mandated Block Grant.
Local Revenue	258,900	230,000	(28,900)	23-24 projects a decrease in Other Local to conservatively predict receipts in the Budget year. Budget projects a decline in interest (-\$15,000), transp billings (-\$5,000), and all other local (-\$8,900).
Interfund Transfers In	-	-	-	No change between the 22-23 projections and the 23-24 Budget.

UR Contributions to Restricted	(2,031,120)	(2,062,939)	(31,819)	Budgeted UR Contrib to Restricted programs increased due to proj addl expense in Maint (-\$83,000) due largely to bargaining unit settlements. This increase was offset however by a decreased expected contribution to Sp Ed programs (+\$51,200) due to increased projected revenues in AB602 funds from COLA increase.
<b>Total 2023-24 GF UR Revenues</b>	<b>20,429,146</b>	<b>21,745,096</b>	<b>1,315,950</b>	

The chart below summarizes the variances in GF UR expenditures.

<b>GF Unrestricted Expenditures</b>	<b>2022-23 Est Actuals Report</b>	<b>2023-24 July 1 Budget</b>	<b>Variance</b>	<b>Explanation</b>
Certificated Salary Expense	10,046,000	10,367,828	321,828	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to increase (+\$233,900) in 23-24 due to negotiated increases, Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets are projected to decrease (-\$5,800) to account for cuts to stipends, and Admin salaries are projected to increase (+\$93,700) due to negotiated salary increases.
Classified Salary Expense	2,651,778	3,216,463	564,685	Instr aide salary expense is budgeted to increase in 23-24 (+\$35,600) and support staff budgets increase (+\$460,400) due to salary increases as well as movement of salaries back to GF UR from AMIM block. Admin salary (+\$25,600) and clerical staff (+\$74,800) are projected to increase due to negotiated salary increases as well. Other classif salaries increased (+\$6,800) due to revised projections on yard duty costs.
Employee Benefits	4,613,982	5,072,396	458,414	Payroll benefits, taxes, and health/welfare budgets increased from the prior budget to account for the above changes in salaries caused by negotiated salary increases, as well as projected payroll rates and health/welfare cost increases.

Materials/Supplies	625,108	862,448	237,339	Materials/Supplies expense are estimated to increase in the Budget year primarily due to projected one-time expense on safety materials (+\$200,000), as well as small increases to site and departmental budgets to cover expected inflation.
Travel/Professional Services	1,984,064	2,070,173	86,109	Travel/Conf/Prof Serv expense are estimated to increase due to updated projections on needed services, such as utilities expense, security services, and liability insurance expense.
Depreciable Assets/Improvements	451,564	-	(451,564)	Capital Outlay budgets are eliminated in the 23-24 Budget year.
Transfers to ICOE (County Sp Ed)	190,304	206,523	16,219	Transfer is estimated to increase in the Budget year due to updated projections in the LCFF Calculator.
Indirect Cost Recovery	(324,455)	(407,829)	(83,374)	Indirect cost projections increase in 23-24 (a positive to the GF UR bottom line) due to Restricted carryover funds into 23-24 that will increase the amount of indirect funds available for transfer.
Debt Service	20,000	20,000	-	No change between the 22-23 projections and the 23-24 Budget.
Interfund Transfers - Out	260,000	260,000	-	No change between the 22-23 projections and the 23-24 Budget.
<b>Total 2023-24 GF UR Expenditures</b>	<b>20,518,346</b>	<b>21,668,001</b>	<b>1,149,656</b>	

### ***2023-24 GF Restricted Variances***

The following variances on the Restricted side of the budget are even more pronounced, as the elimination of carryover and one-time funds contained within the 2022-23 Estimated Actuals yield large reductions in 2023-24 budgeted revenues and expenditures. In addition, this Budget attempts to project some carryover through deferring revenues from 2022-23 to 2023-24, in order to create ease of transition into 2023-24 with regard to staffing and capital outlay projects already in progress.



<b>GF Restricted Revenues</b>	<b>2022-23 Est Actuals Report</b>	<b>2023-24 July 1 Budget</b>	<b>Variance</b>	<b>Explanation</b>
Federal Revenue	3,489,068	6,857,061	3,367,993	Federal Revenues are projected to increase in 23-24, due to projected def revenues carried forward in COVID-related funds (+\$3,360,800), addition of CSI funds (+\$178,300), offset partially by decreases in TI, TIIA, TIII, TIV due to removal of carryover funds (-\$171,100) included in the 22-23 budget.
Other State Revenue	5,825,215	4,219,237	(1,605,978)	State Revenues are projected to decrease 23-24, due to elimination of deferred revenues included in 22-23 (-\$151,900) from ASES, UPK, and MS Academies Grants, as well as the elimination of one-time grants (-\$2,432,900) from AMIM, LRG, and supplemental AIG funds. This is partially offset by inclusion of new CCSPP grant (+\$950,000) and projected def revenues to 23-24 (+\$28,800) in CTEIG, Sp Ed MH, and Sp Ed PS.
Local Revenue	1,566,520	978,091	(588,429)	Local Revenues are projected to decrease 23-24, due to elimination of deferred revenues included in 22-23 (-\$48,200) from ASES, as well as the elimination of one-time grants (-\$587,500) from SWF, APC and other local grants, as well as Medi-Cal Reimbursement funds. This is partially offset by inclusion of additional Sp Ed COLA funds (+\$47,200).
UR Contributions to Restricted	2,031,120	2,062,939	31,819	Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above.
<b>Total GF Restricted Revenues</b>	<b>12,911,924</b>	<b>14,117,328</b>	<b>1,205,404</b>	

Similarly, on the expenditure side of the budget, carryover funds yielded large variations.

<b>GF Restricted Expenditures</b>	<b>2022-23 Est Actuals Report</b>	<b>2023-24 July 1 Budget</b>	<b>Variance</b>	<b>Explanation</b>
Certificated Salary Expense	2,194,154	3,483,871	1,289,717	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to increase dramatically (+\$1,388,200) due in part to negotiated increases as well as new positions in CCSPP, LRG, and ESSER III. Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) decrease in 23-24 (-\$93,700), along with Admin salaries (-\$4,700) to reflect cuts in extra duty.
Classified Salary Expense	1,914,977	1,780,318	(134,659)	Instructional aide salary expense is budgeted to increase in 23-24 (+\$56,800) due negotiated salary increases, Support staff budgets decreased (-\$289,900) due to movement of salaries back to GF UR from AMIM, offset partially by negotiated salary increases. Admin salary projections increase in 23-24 (+\$77,200) as did clerical staff (+\$30,600) due to negotiated salary increases. Other classif salaries increased due to elimination of one-time program funds in ESSER (-\$9,400).
Employee Benefits	2,576,352	3,016,425	440,073	Payroll benefits, taxes, and health/welfare budgets increased from the prior budget to account for the above changes in salaries caused by negotiated salary increases, as well as projected payroll rates and health/welfare cost increases.
Materials/Supplies	1,473,399	740,841	(732,557)	Materials/Supplies budgets are set to decrease dramatically due to the elimination of carryover and deferred funds that were included in the 22-23 fiscal year total.
Travel/Professional Services	1,373,457	880,198	(493,259)	Travel/Reimbursements/Prof Services budgets are set to decrease dramatically due to the elimination of carryover and deferred funds that were included in the 22-23 fiscal year total.

Depreciable Assets/Improvements	2,834,285	5,272,941	2,438,655	Depreciable Assets budgets are set to increase in 23-24 over the Estimated Actuals as this represents a shift in projected def revenues, particularly in COVID resources for the continued progress of capital outlay projects that started in 22-23 but were not completed.
Indirect Cost Recovery	270,339	352,275	81,936	Indirect cost projections are projected to increase in 23-24 (a negative to the GF Restricted bottom line) due to Restricted carryover projections that increase the amount of indirect funds available for transfer.
Interfund Transfers Out	173,885	171,000	(2,885)	22-23 figures included a carryover amount from the prior year in RDA Pass-through revenues that have been removed in 23-24.
<b>Total GF Restricted Expenditures</b>	<b>12,810,847</b>	<b>15,697,868</b>	<b>2,887,021</b>	

***The 2023-24 Bottom Line***

<b>2023-24 GF Bottom Line</b>	<b>General Fund Unrestricted</b>	<b>General Fund Restricted</b>	<b>Totals</b>
LCFF State Aid	15,125,128	-	15,125,128
Education Protection Account	4,862,684	-	4,862,684
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,252,125	-	3,252,125
Federal Revenue	-	6,857,061	6,857,061
Other State Revenue (Non-RL)	338,098	4,219,237	4,557,335
Local Revenue	230,000	978,091	1,208,091
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(2,062,939)	2,062,939	-
<b>TOTAL REVENUES</b>	<b>21,745,096</b>	<b>14,117,328</b>	<b>35,862,424</b>
<b>2023-24 GF Bottom Line</b>	<b>General Fund Unrestricted</b>	<b>General Fund Restricted</b>	<b>Totals</b>
Certificated Salary Expense	10,367,828	3,483,871	13,851,699
Classified Salary Expense	3,216,463	1,780,318	4,996,781
Employee Benefits	5,072,396	3,016,425	8,088,820
Materials/Supplies	862,448	740,841	1,603,289
Professional Services	2,070,173	880,198	2,950,371
Depreciable Assets/Improvements	-	5,272,941	5,272,941
Transfers to ICOE/IVROP	206,523	-	206,523
Indirect Cost Recovery	(407,829)	352,275	(55,554)

Debt Service	20,000	-	20,000
Interfund Transfers - Out	260,000	171,000	431,000
<b>TOTAL EXPENSES</b>	<b>21,668,001</b>	<b>15,697,868</b>	<b>37,365,870</b>
<b>2023-24 GF Bottom Line</b>	<b>General Fund Unrestricted</b>	<b>General Fund Restricted</b>	<b>Totals</b>
<b>NET GAIN/LOSS</b>	<b>77,095</b>	<b>(1,580,540)</b>	<b>(1,503,446)</b>
<b>AUDIT ADJUSTMENTS</b>	-	-	-
<b>JULY 1 BEGINNING BALANCE</b>	<b>7,735,131</b>	<b>2,422,628</b>	<b>10,157,759</b>
<b>JUNE 30 ENDING BALANCE</b>	<b>7,812,226</b>	<b>842,088</b>	<b>8,654,313</b>

Of the estimated ending balance:

- \$25,000 is designated to the revolving cash account (approximately 0.07%)
- \$282,834 is assigned to prepaid curriculum (approximately 0.76%)
- \$1,120,976 is assigned to the minimum 3% reserve level
- \$6,383,416 is additional Reserve for Economic Uncertainties to offset future deficits and cashflow shortages caused by economic downturn (approximately 17.08%)

The above shows that there is a modest gain to the bottom line in 2023-24 on the Unrestricted side of the GF of approximately \$77,000 and a deficit of approximately (-\$1,580,000) on the Restricted side of the budget. The following are explanations of these amounts:

- With regard to the Unrestricted side of the GF, the large increase is due to the very healthy COLA within the May Revise. What's more, the District has done all it can from its part to control costs and maintain staffing levels at an adequate level in spite of the negotiated increases that were settled in 2022-23.
- On the Restricted side of the budget, the deficit is to expend the large amount of carryover that was included in this budget. As noted above, the reason for this was to provide expenditure authority to the funds within the July 1 Budget, as some supplemental positions are tied to them, as well as capital projects that are in-progress.

### ***In Closing***

As we all navigate an uncertain world, it is imperative that District staff and the community work together to ensure that we continue to provide a quality education to Holtville students. Though this budget document is not perfect, it is the initial attempt to provide a glimpse of what the coming year will look like financially, and how we will have to work to most efficiently use the resources given us to operate in the current climate and prepare for the possibility of economic downturn.

The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2022-23 Estimated Actuals/ 2023-24 July 1 Budget Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at [jpwells@husd.net](mailto:jpwells@husd.net). In addition, past and present financial reports can be found on the HUSD website at <https://www.husd.net/en/departments/business/financial-reports/>.

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: Holtville Unified School District Office

Date: 6/14/2023

Adoption Date: 6/23/2023

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: HUSD Board Room

Date: 6/20/2023

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: John Paul Wells

Title: Assistant Superintendent

Telephone: 760-356-2974

E-mail: jpwells@hUSD.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X	X
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 06/23/2023
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:

The JPA balance includes sufficient reserves to enable our district to be in full compliance with the workers' compensation portion of Education Code 42141 without making excessive contributions.

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

Signed

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

Date of Meeting: 6/23/2023

For additional information on this certification, please contact:

Name: John-Paul Wells  
Title: Assistant Superintendent  
Telephone: 760-356-2974  
E-mail: jpwells@husd.net



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	21,772,644.00	0.00	21,772,644.00	23,239,937.00	0.00	23,239,937.00	6.7%
2) Federal Revenue		8100-8299	79,402.00	3,489,067.89	3,568,469.89	0.00	6,857,060.51	6,857,060.51	92.2%
3) Other State Revenue		8300-8599	349,320.00	5,825,215.19	6,174,535.19	338,098.00	4,219,237.46	4,557,335.46	-26.2%
4) Other Local Revenue		8600-8799	258,900.00	1,566,520.49	1,825,420.49	230,000.00	978,091.00	1,208,091.00	-33.8%
5) TOTAL, REVENUES			22,460,266.00	10,880,803.57	33,341,069.57	23,808,035.00	12,054,388.97	35,862,423.97	7.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	10,045,999.76	2,194,153.83	12,240,153.59	10,367,828.21	3,483,870.82	13,851,699.03	13.2%
2) Classified Salaries		2000-2999	2,651,778.11	1,914,976.50	4,566,754.61	3,216,462.85	1,780,317.81	4,996,780.66	9.4%
3) Employee Benefits		3000-3999	4,613,981.74	2,576,352.14	7,190,333.88	5,072,395.53	3,016,424.74	8,088,820.27	12.5%
4) Books and Supplies		4000-4999	625,108.36	1,473,398.67	2,098,507.03	862,447.84	740,841.31	1,603,289.15	-23.6%
5) Services and Other Operating Expenditures		5000-5999	1,984,064.41	1,373,457.05	3,357,521.46	2,070,173.06	880,197.83	2,950,370.89	-12.1%
6) Capital Outlay		6000-6999	451,564.00	2,834,285.39	3,285,849.39	0.00	5,272,940.81	5,272,940.81	60.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	210,304.00	0.00	210,304.00	226,523.00	0.00	226,523.00	7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(324,454.73)	270,338.73	(54,116.00)	(407,829.02)	352,274.93	(55,554.09)	2.7%
9) TOTAL, EXPENDITURES			20,258,345.65	12,636,962.31	32,895,307.96	21,408,001.47	15,526,868.25	36,934,869.72	12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,201,920.35	(1,756,158.74)	445,761.61	2,400,033.53	(3,472,479.28)	(1,072,445.75)	-340.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	260,000.00	173,885.18	433,885.18	260,000.00	171,000.00	431,000.00	-0.7%
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	(2,031,120.23)	2,031,120.23	0.00	(2,062,938.97)	2,062,938.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,291,120.23)	1,857,235.05	(433,885.18)	(2,322,938.97)	1,891,938.97	(431,000.00)	-0.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(89,199.88)	101,076.31	11,876.43	77,094.56	(1,580,540.31)	(1,503,445.75)	-12,759.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,824,331.18	2,321,551.63	10,145,882.81	7,735,131.30	2,422,627.94	10,157,759.24	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			7,824,331.18	2,321,551.63	10,145,882.81	7,735,131.30	2,422,627.94	10,157,759.24	0.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,824,331.18	2,321,551.63	10,145,882.81	7,735,131.30	2,422,627.94	10,157,759.24	0.1%
2) Ending Balance, June 30 (E + F1e)			7,735,131.30	2,422,627.94	10,157,759.24	7,812,225.86	842,087.63	8,654,313.49	-14.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	380,688.60	0.00	380,688.60	282,834.20	0.00	282,834.20	-25.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,422,627.94	2,422,627.94	0.00	842,087.63	842,087.63	-65.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,329,442.70	0.00	7,329,442.70	7,504,391.66	0.00	7,504,391.66	2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	9,621,123.57	2,379,144.80	12,000,268.37				
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	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,312.95	0.00	4,312.95				
4) Due from Grantor Government		9290	301,679.45	(965,751.03)	(664,071.58)				
5) Due from Other Funds		9310	25,000.00	0.00	25,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	121,716.86	0.00	121,716.86				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,098,832.83	1,413,393.77	11,512,226.60				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	281,869.92	1,403.33	283,273.25				
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			281,869.92	1,403.33	283,273.25				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			9,816,962.91	1,411,990.44	11,228,953.35				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	13,805,172.00	0.00	13,805,172.00	15,125,128.00	0.00	15,125,128.00	9.6%
Education Protection Account State Aid - Current Year		8012	4,567,680.00	0.00	4,567,680.00	4,862,684.00	0.00	4,862,684.00	6.5%
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	28,082.00	0.00	28,082.00	28,074.00	0.00	28,074.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,821,357.00	0.00	3,821,357.00	3,877,612.00	0.00	3,877,612.00	1.5%
Unsecured Roll Taxes		8042	326,611.00	0.00	326,611.00	382,818.00	0.00	382,818.00	17.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	25,710.00	0.00	25,710.00	25,710.00	0.00	25,710.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(942,225.00)	0.00	(942,225.00)	(1,054,679.00)	0.00	(1,054,679.00)	11.9%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	147,667.00	0.00	147,667.00	0.00	0.00	0.00	-100.0%
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			21,780,054.00	0.00	21,780,054.00	23,247,347.00	0.00	23,247,347.00	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,410.00)	0.00	(7,410.00)	(7,410.00)	0.00	(7,410.00)	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			21,772,644.00	0.00	21,772,644.00	23,239,937.00	0.00	23,239,937.00	6.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	244,774.06	244,774.06	0.00	244,774.00	244,774.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	79,402.00	0.00	79,402.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	349,012.00	349,012.00	0.00	348,023.00	348,023.00	-0.3%
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		730,897.15	730,897.15		669,439.00	669,439.00	-8.4%
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		115,418.20	115,418.20		78,866.00	78,866.00	-31.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		121,324.52	121,324.52		95,249.00	95,249.00	-21.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		102,766.35	102,766.35		235,900.00	235,900.00	129.5%
Career and Technical Education	3500-3599	8290		19,614.00	19,614.00		19,614.00	19,614.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,805,261.61	1,805,261.61	0.00	5,165,195.51	5,165,195.51	186.1%
<b>TOTAL, FEDERAL REVENUE</b>			79,402.00	3,489,067.89	3,568,469.89	0.00	6,857,060.51	6,857,060.51	92.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	68,041.00	0.00	68,041.00	74,332.00	0.00	74,332.00	9.2%
Lottery - Unrestricted and Instructional Materials		8560	281,279.00	102,870.00	384,149.00	263,766.00	102,870.00	366,636.00	-4.6%
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		285,867.35	285,867.35		210,629.00	210,629.00	-26.3%
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		153,622.28	153,622.28		173,555.46	173,555.46	13.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	5,282,855.56	5,282,855.56	0.00	3,732,183.00	3,732,183.00	-29.4%
<b>TOTAL, OTHER STATE REVENUE</b>			349,320.00	5,825,215.19	6,174,535.19	338,098.00	4,219,237.46	4,557,335.46	-26.2%
<b>OTHER LOCAL REVENUE</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	170,901.68	170,901.68	0.00	171,000.00	171,000.00	0.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	215,000.00	0.00	215,000.00	200,000.00	0.00	200,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	509,083.27	509,083.27	0.00	186,345.00	186,345.00	-63.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	43,900.00	312,939.39	356,839.39	30,000.00	0.00	30,000.00	-91.6%
Tuition		8710	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)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		573,596.15	573,596.15		620,746.00	620,746.00	8.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	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			258,900.00	1,566,520.49	1,825,420.49	230,000.00	978,091.00	1,208,091.00	-33.8%
TOTAL, REVENUES			22,460,266.00	10,880,803.57	33,341,069.57	23,808,035.00	12,054,388.97	35,862,423.97	7.6%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	8,160,774.15	1,770,392.28	9,931,166.43	8,772,491.69	2,067,372.40	10,839,864.09	9.1%
Certificated Pupil Support Salaries		1200	904,309.27	306,884.99	1,211,194.26	520,712.16	1,304,362.38	1,825,074.54	50.7%
Certificated Supervisors' and Administrators' Salaries		1300	797,453.27	116,876.56	914,329.83	878,382.36	112,136.04	990,518.40	8.3%
Other Certificated Salaries		1900	183,463.07	0.00	183,463.07	196,242.00	0.00	196,242.00	7.0%
TOTAL, CERTIFICATED SALARIES			10,045,999.76	2,194,153.83	12,240,153.59	10,367,828.21	3,483,870.82	13,851,699.03	13.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	488,314.47	962,810.82	1,451,125.29	523,873.00	1,019,596.51	1,543,469.51	6.4%
Classified Support Salaries		2200	960,779.99	684,073.02	1,644,853.01	1,421,203.42	394,214.39	1,815,417.81	10.4%
Classified Supervisors' and Administrators' Salaries		2300	235,529.04	158,685.39	394,214.43	261,088.08	235,888.20	496,976.28	26.1%
Clerical, Technical and Office Salaries		2400	725,154.00	47,815.74	772,969.74	761,494.77	78,436.49	839,931.26	8.7%
Other Classified Salaries		2900	242,000.61	61,591.53	303,592.14	248,803.58	52,182.22	300,985.80	-0.9%
TOTAL, CLASSIFIED SALARIES			2,651,778.11	1,914,976.50	4,566,754.61	3,216,462.85	1,780,317.81	4,996,780.66	9.4%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,840,676.90	1,432,964.55	3,273,641.45	1,891,728.19	1,681,972.18	3,573,700.37	9.2%
PERS		3201-3202	737,049.64	551,202.83	1,288,252.47	932,409.84	568,712.59	1,501,122.43	16.5%
OASDI/Medicare/Alternative		3301-3302	361,104.89	202,712.14	563,817.03	412,427.34	207,142.66	619,570.00	9.9%

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Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	1,450,304.59	316,176.72	1,766,481.31	1,550,304.61	447,838.28	1,998,142.89	13.1%
Unemployment Insurance		3501-3502	61,610.98	20,138.51	81,749.49	6,599.79	2,578.06	9,177.85	-88.8%
Workers' Compensation		3601-3602	112,471.26	36,641.92	149,113.18	168,295.64	65,151.65	233,447.29	56.6%
OPEB, Allocated		3701-3702	50,763.48	16,515.47	67,278.95	110,630.12	43,029.32	153,659.44	128.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,613,981.74</b>	<b>2,576,352.14</b>	<b>7,190,333.88</b>	<b>5,072,395.53</b>	<b>3,016,424.74</b>	<b>8,088,820.27</b>	<b>12.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	91,169.35	171,182.36	262,351.71	94,689.35	115,370.00	210,059.35	-19.9%
Materials and Supplies		4300	466,907.79	1,013,356.74	1,480,264.53	709,471.26	553,816.31	1,263,287.57	-14.7%
Noncapitalized Equipment		4400	67,031.22	288,859.57	355,890.79	58,287.23	71,655.00	129,942.23	-63.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>625,108.36</b>	<b>1,473,398.67</b>	<b>2,098,507.03</b>	<b>862,447.84</b>	<b>740,841.31</b>	<b>1,603,289.15</b>	<b>-23.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	46,901.55	498,735.48	545,637.03	49,772.55	169,639.18	219,411.73	-59.8%
Dues and Memberships		5300	16,944.00	300.00	17,244.00	21,900.00	0.00	21,900.00	27.0%
Insurance		5400 - 5450	271,010.00	0.00	271,010.00	275,300.00	0.00	275,300.00	1.6%
Operations and Housekeeping Services		5500	629,000.00	6,930.00	635,930.00	635,000.00	10,560.00	645,560.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,919.25	120,800.00	236,719.25	124,594.25	125,000.00	249,594.25	5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	843,289.61	746,691.57	1,589,981.18	903,106.26	574,998.65	1,478,104.91	-7.0%
Communications		5900	61,000.00	0.00	61,000.00	60,500.00	0.00	60,500.00	-0.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,984,064.41</b>	<b>1,373,457.05</b>	<b>3,357,521.46</b>	<b>2,070,173.06</b>	<b>880,197.83</b>	<b>2,950,370.89</b>	<b>-12.1%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	141,943.00	179,761.25	321,704.25	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	200,923.00	2,269,485.14	2,470,408.14	0.00	5,252,940.81	5,252,940.81	112.6%
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	108,698.00	385,039.00	493,737.00	0.00	20,000.00	20,000.00	-95.9%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			451,564.00	2,834,285.39	3,285,849.39	0.00	5,272,940.81	5,272,940.81	60.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	190,304.00	0.00	190,304.00	206,523.00	0.00	206,523.00	8.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Other Debt Service - Principal		7439	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			210,304.00	0.00	210,304.00	226,523.00	0.00	226,523.00	7.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(270,338.73)	270,338.73	0.00	(352,274.93)	352,274.93	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(54,116.00)	0.00	(54,116.00)	(55,554.09)	0.00	(55,554.09)	2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(324,454.73)	270,338.73	(54,116.00)	(407,829.02)	352,274.93	(55,554.09)	2.7%
TOTAL, EXPENDITURES			20,258,345.65	12,636,962.31	32,895,307.96	21,408,001.47	15,526,868.25	36,934,869.72	12.3%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
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	260,000.00	173,885.18	433,885.18	260,000.00	171,000.00	431,000.00	-0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	173,885.18	433,885.18	260,000.00	171,000.00	431,000.00	-0.7%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,031,120.23)	2,031,120.23	0.00	(2,062,938.97)	2,062,938.97	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			(2,031,120.23)	2,031,120.23	0.00	(2,062,938.97)	2,062,938.97	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(2,291,120.23)	1,857,235.05	(433,885.18)	(2,322,938.97)	1,891,938.97	(431,000.00)	-0.7%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	21,772,644.00	0.00	21,772,644.00	23,239,937.00	0.00	23,239,937.00	6.7%
2) Federal Revenue		8100-8299	79,402.00	3,489,067.89	3,568,469.89	0.00	6,857,060.51	6,857,060.51	92.2%
3) Other State Revenue		8300-8599	349,320.00	5,825,215.19	6,174,535.19	338,098.00	4,219,237.46	4,557,335.46	-26.2%
4) Other Local Revenue		8600-8799	258,900.00	1,566,520.49	1,825,420.49	230,000.00	978,091.00	1,208,091.00	-33.8%
5) TOTAL, REVENUES			22,460,266.00	10,880,803.57	33,341,069.57	23,808,035.00	12,054,388.97	35,862,423.97	7.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		11,934,373.80	6,379,646.38	18,314,020.18	12,812,375.41	5,791,934.59	18,604,310.00	1.6%
2) Instruction - Related Services	2000-2999		2,153,798.78	785,054.24	2,938,853.02	2,336,841.91	772,452.27	3,109,294.18	5.8%
3) Pupil Services	3000-3999		2,097,266.47	1,005,515.57	3,102,782.04	1,864,022.00	2,058,193.33	3,922,215.33	26.4%
4) Ancillary Services	4000-4999		355,465.60	122,317.24	477,782.84	402,328.40	226,351.49	628,679.89	31.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,906,974.30	298,552.47	2,205,526.77	1,883,540.55	372,427.93	2,255,968.48	2.3%
8) Plant Services	8000-8999		1,600,162.70	4,045,876.41	5,646,039.11	1,882,370.20	6,305,508.64	8,187,878.84	45.0%
9) Other Outgo	9000-9999	Except 7600-7699	210,304.00	0.00	210,304.00	226,523.00	0.00	226,523.00	7.7%
10) TOTAL, EXPENDITURES			20,258,345.65	12,636,962.31	32,895,307.96	21,408,001.47	15,526,868.25	36,934,869.72	12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,201,920.35	(1,756,158.74)	445,761.61	2,400,033.53	(3,472,479.28)	(1,072,445.75)	-340.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	260,000.00	173,885.18	433,885.18	260,000.00	171,000.00	431,000.00	-0.7%
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	(2,031,120.23)	2,031,120.23	0.00	(2,062,938.97)	2,062,938.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,291,120.23)	1,857,235.05	(433,885.18)	(2,322,938.97)	1,891,938.97	(431,000.00)	-0.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(89,199.88)	101,076.31	11,876.43	77,094.56	(1,580,540.31)	(1,503,445.75)	-12,759.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,824,331.18	2,321,551.63	10,145,882.81	7,735,131.30	2,422,627.94	10,157,759.24	0.1%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,824,331.18	2,321,551.63	10,145,882.81	7,735,131.30	2,422,627.94	10,157,759.24	0.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,824,331.18	2,321,551.63	10,145,882.81	7,735,131.30	2,422,627.94	10,157,759.24	0.1%
2) Ending Balance, June 30 (E + F1e)			7,735,131.30	2,422,627.94	10,157,759.24	7,812,225.86	842,087.63	8,654,313.49	-14.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	380,688.60	0.00	380,688.60	282,834.20	0.00	282,834.20	-25.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,422,627.94	2,422,627.94	0.00	842,087.63	842,087.63	-65.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,329,442.70	0.00	7,329,442.70	7,504,391.66	0.00	7,504,391.66	2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7412	A-G Access/Success Grant	121,635.19	0.00
7425	Expanded Learning Opportunities (ELO) Grant	293,672.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	100,762.82	0.00
7435	Learning Recovery Emergency Block Grant	1,857,741.00	842,087.63
9010	Other Restricted Local	48,816.93	0.00
Total, Restricted Balance		2,422,627.94	842,087.63

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	1,485.84	1,485.84	1,540.46	1,485.84	1,485.84	1,515.16
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,485.84	1,485.84	1,540.46	1,485.84	1,485.84	1,515.16
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	4.20	4.20	4.20	4.20	4.20	4.20
b. Special Education-Special Day Class	9.12	9.12	9.12	9.12	9.12	9.12
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.47	.47	.47	.47	.47	.47
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	13.79	13.79	13.79	13.79	13.79	13.79
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,499.63	1,499.63	1,554.25	1,499.63	1,499.63	1,528.95
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Holtville Unified (63149) - 22/23 Est. Act. & 23/24 July 1st		v.24.1		PY1		v.24.1		5/31/2023		CY													
LOCAL CONTROL FUNDING FORMULA						2022-23						2023-24											
LCFF ENTITLEMENT CALCULATION						2022-23						2023-24											
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage									
Calculation Factors		13.26%		0.00%		81.02%		81.02%		8.22%		0.00%		81.46%		81.46%							
Prior ADA		Base		Grade Span		Supplemental		Concentration		Total		3-PY Average ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3	452.58	\$ 9,166	\$ 953	\$ 1,640	\$ 1,711	\$ 6,096,302						445.39	\$ 9,919	\$ 1,032	\$ 1,784	\$ 1,883	\$ 6,510,978						
Grades 4-6	318.08	9,304		1,508	1,574	3,939,486						315.12	10,069		1,640	1,732	4,235,594						
Grades 7-8	235.50	9,580		1,552	1,620	3,003,240						232.81	10,367		1,689	1,783	3,221,860						
Grades 9-12	548.09	11,102	289	1,846	1,927	8,310,884						535.63	12,015	312	2,008	2,120	8,814,025						
Subtract Necessary Small School ADA and Funding																							
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 15,448,749		\$ 589,707		\$ 2,598,872		\$ 2,712,584		\$ 21,349,912		\$ 16,439,901		\$ 626,760		\$ 2,780,501		\$ 2,935,295		\$ 22,782,457		\$ 22,782,457	
NSS Allowance																							
<b>TOTAL BASE</b>		\$ 15,448,749		\$ 589,707		\$ 2,598,872		\$ 2,712,584		\$ 21,349,912		\$ 16,439,901		\$ 626,760		\$ 2,780,501		\$ 2,935,295		\$ 22,782,457		\$ 22,782,457	
<b>ADD ONS:</b>																							
Targeted Instructional Improvement Block Grant								\$ -														\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)										\$ 353,701												\$ 382,775	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																							
Transitional Kindergarten (Commencing 2022-23)		TK ADA		24.54 TK Add-on rate		\$ 2,813.00				\$ 69,031		TK ADA		24.54 TK Add-on rate		\$ 3,044.23						\$ 74,705	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>																							
<b>LCFF Entitlement Before Adjustments</b>										\$ 21,772,644												\$ 23,239,937	
Miscellaneous Adjustments																							
<b>ADJUSTED LCFF ENTITLEMENT</b>										\$ 21,772,644												\$ 23,239,937	
Local Revenue (including RDA)										-												-	
<b>Gross State Aid</b>										\$ 18,372,852												\$ 19,987,812	
Education Protection Account Entitlement										-												-	
<b>Net State Aid</b>										\$ 13,805,172												\$ 15,125,128	
<b>MINIMUM STATE AID CALCULATION</b>																							
		12-13 Rate		2022-23 ADA				N/A				12-13 Rate		2023-24 ADA				N/A					
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,258.98		1,554.25				\$ 8,173,770				\$ 5,258.98		1,528.95				\$ 8,040,717					
2012-13 NSS Allowance (deficit)		\$ -										\$ -											
Minimum State Aid Adjustments																							
Less Current Year Property Taxes/In-Lieu																							
Less Education Protection Account Entitlement																							
<b>Subtotal State Aid for Historical RL/Charter General BG</b>								\$ 206,298														\$ -	
Categorical Minimum State Aid																							
Charter School Categorical Block Grant adjusted for ADA																							
<b>Minimum State Aid Guarantee Before Proration Factor</b>										\$ 2,752,277												\$ 2,545,979	
Proration Factor																							
<b>Minimum State Aid Guarantee</b>										\$ 2,752,277												\$ 2,545,979	
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>																							
LCFF Entitlement																							
Minimum State Aid plus Property Taxes including RDA																							
Offset																							
Minimum State Aid Prior to Offset																							
Total Minimum State Aid with Offset																							
<b>State Aid Before Additional State Aid</b>										\$ 13,805,172												\$ 15,125,128	
<b>ADDITIONAL STATE AID</b>																							
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																							
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>										\$ 21,772,644												\$ 23,239,937	
Change Over Prior Year				13.96%		2,666,637								6.74%		1,467,293							
LCFF Entitlement Per ADA																						15,200	
Per-ADA Change Over Prior Year				13.52%		1,668								8.51%		1,192							
Basic Aid Status (school districts only)																							
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>																							
				Increase				2022-23						Increase				2023-24					
State Aid		42.87%		4,142,170				\$ 13,805,172				9.56%		1,319,956				\$ 15,125,128					
Education Protection Account																							
Property Taxes Net of In-Lieu Transfers		7.56%		238,865				3,399,792				-4.34%		(147,667)				3,252,125					
Charter In-Lieu Taxes		0.00%										0.00%											
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		22.93%		4,381,035				\$ 21,772,644				5.38%		1,172,289				\$ 23,239,937					



Holtville Unified (63149) - 22/23 Est. Act. & 23/24 July 1st		v.24.1		CY1		v.24.1		CY2					
LOCAL CONTROL FUNDING FORMULA				2024-25		2025-26							
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage					
		3.94%	0.00%	81.42%	81.42%	3.29%	0.00%	81.42%	81.42%				
3-PY Average						Current							
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	445.77	\$ 10,310	\$ 1,072	\$ 1,853	\$ 1,955	\$ 6,771,280	442.37	\$ 10,649	\$ 1,107	\$ 1,914	\$ 2,019	\$ 6,940,434	
Grades 4-6	312.01	10,466		1,704	1,797	4,358,034	308.98	10,810		1,760	1,856	4,457,563	
Grades 7-8	228.16	10,775		1,755	1,850	3,280,939	224.49	11,129		1,812	1,911	3,334,222	
Grades 9-12	531.89	12,488	325	2,086	2,200	9,095,237	523.79	12,899	335	2,155	2,273	9,251,021	
Subtract Necessary Small School ADA and Funding													
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 16,962,052	\$ 650,730	\$ 2,868,065	\$ 3,024,643	\$ 23,505,490	\$ 17,305,588	\$ 665,174	\$ 2,926,359	\$ 3,086,119	\$ 3,086,119	\$ 23,983,240	
NSS Allowance													
<b>TOTAL BASE</b>		<u>\$ 15,177.83</u>	<u>\$ 16,962,052</u>	<u>\$ 650,730</u>	<u>\$ 2,868,065</u>	<u>\$ 3,024,643</u>	<u>\$ 23,505,490</u>	<u>\$ 14,999.63</u>	<u>\$ 17,305,588</u>	<u>\$ 665,174</u>	<u>\$ 2,926,359</u>	<u>\$ 3,086,119</u>	<u>\$ 23,983,240</u>
<b>ADD ONS:</b>													
Targeted Instructional Improvement Block Grant						\$ -							\$ -
Home-to-School Transportation (COLA added commencing 2023-24)						397,856							410,945
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	24.54	TK Add-on rate	\$ 3,164.17	77,649	TK ADA	24.54	TK Add-on rate	\$ 3,268.27	80,203	80,203	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>													
<b>LCFF Entitlement Before Adjustments</b>						\$ 23,980,995							\$ 24,474,388
Miscellaneous Adjustments						-							-
<b>ADJUSTED LCFF ENTITLEMENT</b>						\$ 23,980,995							\$ 24,474,388
Local Revenue (including RDA)						(3,252,125)							(3,252,125)
<b>Gross State Aid</b>						\$ 20,728,870							\$ 21,222,263
Education Protection Account Entitlement						(5,017,512)							(5,120,443)
<b>Net State Aid</b>						\$ 15,711,358							\$ 16,101,820
<b>MINIMUM STATE AID CALCULATION</b>													
				12-13 Rate	2024-25 ADA	N/A			12-13 Rate	2025-26 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,258.98	1,517.83	\$ 7,982,238			\$ 5,258.98	1,499.63	\$ 7,886,524		
2012-13 NSS Allowance (deficit)				\$ -	-	-			\$ -	-	-		
Minimum State Aid Adjustments													
Less Current Year Property Taxes/In-Lieu						(3,252,125)							(3,252,125)
Less Education Protection Account Entitlement						(5,017,512)							(5,120,443)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>						\$ -							\$ -
Categorical Minimum State Aid						2,545,979							2,545,979
Charter School Categorical Block Grant adjusted for ADA						-							-
<b>Minimum State Aid Guarantee Before Proration Factor</b>						\$ 2,545,979							\$ 2,545,979
Proration Factor						0.00%							0.00%
<b>Minimum State Aid Guarantee</b>						\$ 2,545,979							\$ 2,545,979
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>													
LCFF Entitlement						-							-
Minimum State Aid plus Property Taxes including RDA						-							-
Offset						-							-
Minimum State Aid Prior to Offset						-							-
Total Minimum State Aid with Offset						-							-
<b>State Aid Before Additional State Aid</b>						\$ 15,711,358							\$ 16,101,820
<b>ADDITIONAL STATE AID</b>						\$ -							\$ -
<b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>						\$ 15,711,358							\$ 16,101,820
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						\$ 23,980,995							\$ 24,474,388
Change Over Prior Year				3.19%	741,057					2.06%	493,394		
LCFF Entitlement Per ADA						15,800							16,320
Per-ADA Change Over Prior Year				3.95%	600					3.29%	520		
Basic Aid Status (school districts only)						Non-Basic Aid							Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>													
				Increase	2024-25				Increase	2025-26			
State Aid				3.88%	586,230	\$ 15,711,358			2.49%	390,462	\$ 16,101,820		
Education Protection Account						5,017,512					5,120,443		
Property Taxes Net of In-Lieu Transfers						3,252,125					3,252,125		
Charter In-Lieu Taxes						-					-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				2.52%	586,230	\$ 23,980,995			1.63%	390,462	\$ 24,474,388		

Holtville Unified (63149) - 22/23 Est. Act. & 23/24 July 1st		5/31/2023			
	2022-23	2023-24	2024-25	2025-26	
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>					
Base Grant	\$15,448,749	\$16,439,901	\$16,962,052	\$17,305,588	
Grade Span Adjustment	589,707	626,760	650,730	665,174	
Supplemental Grant	2,598,872	2,780,501	2,868,065	2,926,359	
Concentration Grant	2,712,584	2,935,295	3,024,643	3,086,119	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	353,701	382,775	397,856	410,945	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	69,031	74,705	77,649	80,203	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$21,772,644</b>	<b>\$23,239,937</b>	<b>\$23,980,995</b>	<b>\$24,474,388</b>	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>21,772,644</b>	<b>23,239,937</b>	<b>23,980,995</b>	<b>24,474,388</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 14,008</b>	<b>\$ 15,200</b>	<b>\$ 15,800</b>	<b>\$ 16,320</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 13,805,172	\$ 15,125,128	\$ 15,711,358	\$ 16,101,820	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 4,567,680	\$ 4,862,684	\$ 5,017,512	\$ 5,120,443	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 3,407,202	\$ 3,259,535	\$ 3,259,535	\$ 3,259,535	
In-Lieu of Property Taxes (Object Code 8096)	(7,410)	(7,410)	(7,410)	(7,410)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 3,399,792</i>	<i>\$ 3,252,125</i>	<i>\$ 3,252,125</i>	<i>\$ 3,252,125</i>	
<b>TOTAL FUNDING</b>	<b>21,772,644</b>	<b>23,239,937</b>	<b>23,980,995</b>	<b>24,474,388</b>	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ (4,567,680)	\$ (4,862,684)	\$ (5,017,512)	\$ (5,120,443)	
EPA in Excess to LCFF Funding	\$ 4,567,680	\$ 4,862,684	\$ 5,017,512	\$ 5,120,443	
<b>Total LCFF Entitlement</b>	<b>21,772,644</b>	<b>23,239,937</b>	<b>23,980,995</b>	<b>24,474,388</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 4,567,680	\$ 4,862,684	\$ 5,017,512	\$ 5,120,443	
EPA, Current Year (Object Code 8012)	\$ 4,567,680	\$ 4,862,684	\$ 5,017,512	\$ 5,120,443	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 179,461.67	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 16,038,456	\$ 17,066,661	\$ 17,612,782	\$ 17,970,762	
Supplemental and Concentration Grant funding in the LCAP year	\$ 5,311,456	\$ 5,715,796	\$ 5,892,708	\$ 6,012,478	
<b>Percentage to Increase or Improve Services</b>	<b>33.12%</b>	<b>33.49%</b>	<b>33.46%</b>	<b>33.46%</b>	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	1,568	1,568	1,568	1,568	
COE Enrollment	14	14	14	14	
<b>Total Enrollment</b>	<b>1,582</b>	<b>1,582</b>	<b>1,582</b>	<b>1,582</b>	
Unduplicated Pupil Count	1,276	1,276	1,276	1,276	
COE Unduplicated Pupil Count	12	12	12	12	
<b>Total Unduplicated Pupil Count</b>	<b>1,288</b>	<b>1,288</b>	<b>1,288</b>	<b>1,288</b>	
Rolling %, Supplemental Grant	81.0200%	81.4600%	81.4200%	81.4200%	
Rolling %, Concentration Grant	81.0200%	81.4600%	81.4200%	81.4200%	

<b>2023/24</b>
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**15% Extra Concentration Grant Calculation**

65% Concentration:		\$	2,935,295
50% Concentration:	<u>Per ADA</u>		<u>Total by Gradespan</u>
TK-3	\$ 1,449	\$	645,289
4-6	\$ 1,332	\$	419,780
7-8	\$ 1,372	\$	319,312
9-12	\$ 1,631	\$	873,539
Total		\$	2,257,920
<b>Extra 15%:</b>		<b>\$</b>	<b>677,375</b>

**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	12,240,153.59	301	220,246.84	303	12,019,906.75	305	264,488.02		307	11,755,418.73	309
2000 - Classified Salaries	4,566,754.61	311	135,348.74	313	4,431,405.87	315	391,362.40		317	4,040,043.47	319
3000 - Employee Benefits	7,190,333.88	321	199,421.30	323	6,990,912.58	325	239,608.44		327	6,751,304.14	329
4000 - Books, Supplies Equip Replace. (6500)	2,098,507.03	331	314,834.90	333	1,783,672.13	335	348,978.31		337	1,434,693.82	339
5000 - Services . . & 7300 - Indirect Costs	3,303,405.46	341	90,267.19	343	3,213,138.27	345	182,192.40		347	3,030,945.87	349
<b>TOTAL</b>					<b>28,439,035.60</b>	<b>365</b>	<b>TOTAL</b>			<b>27,012,406.03</b>	<b>369</b>

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	15,380,095.77	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	301,995.87	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	206,088.32	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	14,872,011.58	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.06%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.06%	
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). . . . .	27,012,406.03	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	13,851,699.03	301	222,640.24	303	13,629,058.79	305	233,444.67		307	13,395,614.12	309
2000 - Classified Salaries	4,996,780.66	311	102,862.22	313	4,893,918.44	315	500,807.60		317	4,393,110.84	319
3000 - Employee Benefits	8,088,820.27	321	283,572.26	323	7,805,248.01	325	303,886.81		327	7,501,361.20	329
4000 - Books, Supplies Equip Replace. (6500)	1,603,289.15	331	58,812.97	333	1,544,476.18	335	217,367.07		337	1,327,109.11	339
5000 - Services . . & 7300 - Indirect Costs	2,894,816.80	341	53,835.89	343	2,840,980.91	345	147,030.00		347	2,693,950.91	349
<b>TOTAL</b>					<b>30,713,682.33</b>	<b>365</b>	<b>TOTAL</b>			<b>29,311,146.18</b>	<b>369</b>

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

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

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

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



11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	16,713,465.71	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	267,030.85	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	178,993.55	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	16,267,441.31	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.50%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.50%	
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). . . . .	29,311,146.18	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,239,937.00	3.19%	23,980,995.00	2.06%	24,474,388.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	338,098.00	0.87%	341,027.00	0.75%	343,569.00
4. Other Local Revenues	8600-8799	230,000.00	0.00%	230,000.00	0.00%	230,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,062,938.97)	3.94%	(2,144,219.00)	3.29%	(2,214,764.00)
6. Total (Sum lines A1 thru A5c)		21,745,096.03	3.05%	22,407,803.00	1.90%	22,833,193.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,367,828.21		10,518,651.21
b. Step & Column Adjustment				150,823.00		153,172.00
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	10,367,828.21	1.45%	10,518,651.21	1.46%	10,671,823.21
2. Classified Salaries						
a. Base Salaries				3,216,462.85		3,264,709.85
b. Step & Column Adjustment				48,247.00		48,971.00
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	3,216,462.85	1.50%	3,264,709.85	1.50%	3,313,680.85
3. Employee Benefits	3000-3999	5,072,395.53	2.57%	5,202,742.00	2.60%	5,337,757.00
4. Books and Supplies	4000-4999	862,447.84	-20.73%	683,646.00	2.64%	701,694.00
5. Services and Other Operating Expenditures	5000-5999	2,070,173.06	3.20%	2,136,419.00	2.64%	2,192,820.00
6. Capital Outlay	6000-6999	0.00	0.00%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	226,523.00	3.57%	234,605.00	3.01%	241,657.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(407,829.02)	-26.99%	(297,740.00)	0.00%	(297,740.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	260,000.00	0.00%	260,000.00	0.00%	260,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,668,001.47	2.70%	22,253,033.06	1.88%	22,671,692.06

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		77,094.56		154,769.94		161,500.94
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,735,131.30		7,812,225.86		7,966,995.80
2. Ending Fund Balance (Sum lines C and D1)		7,812,225.86		7,966,995.80		8,128,496.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	307,834.20		209,979.80		172,983.84
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,504,391.66		7,757,016.00		7,955,512.90
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,812,225.86		7,966,995.80		8,128,496.74
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,504,391.66		7,757,016.00		7,955,512.90
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,504,391.66		7,757,016.00		7,955,512.90
<b>F. ASSUMPTIONS</b>						
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.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>Unrestricted Revenues: LOCAL CONTROL FUNDING FORMULA = the District utilized the FCMAT/ ICOE LCFF projection tool, using local assumptions. District used FCMAT-calculated Funded ADA amounts throughout the projection. These ADA amounts are based on the State's new ADA calculations that allow Districts to claim adjusted pre-COVID attendance levels. COLA amounts (provided within the LCFF calculator) = 8.22% in 2023-24, 3.94% in 2024-25, and 3.29% in 2025-26. Local property taxes are projected to remain constant in this projection. GF UR FEDERAL REVENUE is projected at \$0 for the entirety of the projection. GF UR OTHER STATE REVENUE increases in the outyears, as COLA is applied to the Mandated Costs Block Grant (as per SSC), yet not to Lotto funds, which remain flat. GF UR OTHER LOCAL REVENUE is projected to remain flat throughout the projection. For UR GF OTHER FINANCING SOURCES, this category reflects contributions to Restricted programs that require UR contributions. The projection predicts contributions to Special Ed Accounts (Resources 3310 and 6500), Mental Health Services (6546), the Routine Maintenance Account (8150), and the CTEIG fund in case it is not fully funded. The outyears were increased by COLA to meet estimated expenditure increases in staffing costs (i.e., step/column, STRS/PERS rate increases) and inflationary increases to supplies and services. Unrestricted Expenses: GF UR CERTIFICATED EXPENSES were increased by anticipated step/column movement in the outyears at 1.5%, though stipends and extra duty hourly costs remained flat. GF UR CLASSIFIED EXPENSES were increased by the anticipated step/column movement in the outyears by 1.5%, though stipends costs remained flat. GF UR EMPLOYEE BENEFITS reflect the changes in step/column, a 5.0% increase in H/W costs, adjusted STRS and PERS rates (according to ICOE guidance estimates. GF UR MATERIALS/SUPPLIES and PROFESSIONAL SERVICES expense categories first eliminated any one-time expenditures from 2023-24 figures, then were increased by CPI projected rates of 3.02% in 2024-25 and 2.64% in 2025-26 (as per SSC Dartboard). OTHER OUTGO (County Sp Ed Transfer) increased to reflect the estimates listed in the LCFF Calculator. INDIRECT COST TRANSFER expenses declined in Year 2 to reflect the loss of one-time funding and carryover amounts included in the 2023-24 indirect calculation on the Restricted side of the GF. OTHER FINANCING/ OTHER OUTGO EXPENDITURES are projected to remain flat.</p>						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,857,060.51	-75.33%	1,691,865.00	0.00%	1,691,865.00
3. Other State Revenues	8300-8599	4,219,237.46	-0.56%	4,195,682.00	0.00%	4,195,682.00
4. Other Local Revenues	8600-8799	978,091.00	1.92%	996,838.00	1.69%	1,013,720.00
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	2,062,938.97	3.94%	2,144,219.00	3.29%	2,214,764.00
6. Total (Sum lines A1 thru A5c)		14,117,327.94	-36.05%	9,028,604.00	0.97%	9,116,031.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,483,870.82		3,338,700.82
b. Step & Column Adjustment				41,662.00		33,851.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(186,832.00)		(562,955.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,483,870.82	-4.17%	3,338,700.82	-15.85%	2,809,596.82
2. Classified Salaries						
a. Base Salaries				1,780,317.81		1,528,152.81
b. Step & Column Adjustment				22,583.00		22,565.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(274,748.00)		(23,850.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,780,317.81	-14.16%	1,528,152.81	-0.08%	1,526,867.81
3. Employee Benefits	3000-3999	3,016,424.74	-3.78%	2,902,348.00	-4.80%	2,763,165.00
4. Books and Supplies	4000-4999	740,841.31	2.35%	758,232.00	2.64%	778,250.00
5. Services and Other Operating Expenditures	5000-5999	880,197.83	0.65%	885,941.00	-7.55%	819,096.37
6. Capital Outlay	6000-6999	5,272,940.81	-99.53%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	352,274.93	-31.25%	242,186.00	0.00%	242,186.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	171,000.00	0.00%	171,000.00	0.00%	171,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,697,868.25	-37.24%	9,851,560.63	-7.27%	9,135,162.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,580,540.31)		(822,956.63)		(19,131.00)

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)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,422,627.94		842,087.63		19,131.00
2. Ending Fund Balance (Sum lines C and D1)		842,087.63		19,131.00		0.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	842,087.63		19,131.00		0.00
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)		842,087.63		19,131.00		0.00
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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)
<p>Restricted Revenues: LOCAL CONTROL FUNDING FORMULA = No revenues on Restricted side of the budget throughout the projection. GF RESTRICTED FEDERAL REVENUE decreases in Year 2 to account for removal of carryover and one-time funds budgeted in 2023-24. Revenues are then projected to remain flat in Year 3. GF RESTRICTED OTHER STATE REVENUE decreases in Year 2 to account for removal of one-time and carryover funds budgeted in 2023-24. Revenues are then projected to remain flat in Year 3. OTHER LOCAL REVENUE increases in Year 2 and Year 3 assuming Sp Ed AB602 receives COLA, but other revenues such as RDA and ASES remain flat throughout the projection. RESTRICTED GF OTHER FINANCING SOURCES, represent the UR contributions referenced earlier in the UR section. Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES include the anticipated step/column movement of 1.5% in the outyears, however overall decreases greatly in Year 2 and Year 3 of the projection to account for the loss of one-time funding and temp positions/extra duty that will be eliminated. GF RESTRICTED CLASSIFIED EXPENSES similarly include an estimated 1.5% due to step/column movement in both outyears, but similar to certificated salaries above are also greatly offset by cuts in Year 2 and Year 3 to eliminate temp staff and extra duty funded by sunseting grants. GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, a 5% increase in H/W costs, and increased STRS and PERS rates (according to SSC Dartboard). These increases were offset by the removal of benefit costs associated with the temp positions and extra duty work referenced above. GF RESTRICTED SUPPLIES, SERVICES, and CAPITAL OUTLAY EXPENDITURES expense categories decreased in the MYP to account for the elimination of sunseting grants and carryover funds, but remaining expenses were increased by CPI referenced in GF UR section. GF RESTRICTED OTHER OUTGO (7300-7399) represents the bulk of indirect funds referenced in the UR section earlier, but were reduced by elimination of one-time and carryover funds included in Year 1. GF RESTRICTED OTHER FINANCING EXPENSE reflects the transfer made from the RDA pass-thru account to the Debt Service Fund. It is projected to remain flat throughout the projection. The deficit in Years 2 and 3 represent the spending down of one-time revenues in the Learning Recovery Block Grant.</p>						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,239,937.00	3.19%	23,980,995.00	2.06%	24,474,388.00
2. Federal Revenues	8100-8299	6,857,060.51	-75.33%	1,691,865.00	0.00%	1,691,865.00
3. Other State Revenues	8300-8599	4,557,335.46	-0.45%	4,536,709.00	0.06%	4,539,251.00
4. Other Local Revenues	8600-8799	1,208,091.00	1.55%	1,226,838.00	1.38%	1,243,720.00
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)		35,862,423.97	-12.34%	31,436,407.00	1.63%	31,949,224.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,851,699.03		13,857,352.03
b. Step & Column Adjustment				192,485.00		187,023.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(186,832.00)		(562,955.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,851,699.03	0.04%	13,857,352.03	-2.71%	13,481,420.03
2. Classified Salaries						
a. Base Salaries				4,996,780.66		4,792,862.66
b. Step & Column Adjustment				70,830.00		71,536.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(274,748.00)		(23,850.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,996,780.66	-4.08%	4,792,862.66	0.99%	4,840,548.66
3. Employee Benefits	3000-3999	8,088,820.27	0.20%	8,105,090.00	-0.05%	8,100,922.00
4. Books and Supplies	4000-4999	1,603,289.15	-10.07%	1,441,878.00	2.64%	1,479,944.00
5. Services and Other Operating Expenditures	5000-5999	2,950,370.89	2.44%	3,022,360.00	-0.35%	3,011,916.37
6. Capital Outlay	6000-6999	5,272,940.81	-94.78%	275,000.00	0.00%	275,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	226,523.00	3.57%	234,605.00	3.01%	241,657.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,554.09)	0.00%	(55,554.00)	0.00%	(55,554.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	431,000.00	0.00%	431,000.00	0.00%	431,000.00
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)		37,365,869.72	-14.08%	32,104,593.69	-0.93%	31,806,854.06
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,503,445.75)		(668,186.69)		142,369.94



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,157,759.24		8,654,313.49		7,986,126.80
2. Ending Fund Balance (Sum lines C and D1)		8,654,313.49		7,986,126.80		8,128,496.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	307,834.20		209,979.80		172,983.84
b. Restricted	9740	842,087.63		19,131.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,504,391.66		7,757,016.00		7,955,512.90
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,654,313.49		7,986,126.80		8,128,496.74
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,504,391.66		7,757,016.00		7,955,512.90
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		7,504,391.66		7,757,016.00		7,955,512.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.08%		24.16%		25.01%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  <hr/>						
2. Special education pass-through funds  (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,485.84		1,485.84		1,485.84
3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)						
		37,365,869.72		32,104,593.69		31,806,854.06
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		37,365,869.72		32,104,593.69		31,806,854.06
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,120,976.09		963,137.81		954,205.62
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,120,976.09		963,137.81		954,205.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES





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):	1,485.84	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	1,519	1,519		
Charter School				
<b>Total ADA</b>	<b>1,519</b>	<b>1,519</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	1,519	1,542		
Charter School				
<b>Total ADA</b>	<b>1,519</b>	<b>1,542</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	1,502	1,540		
Charter School		0		
<b>Total ADA</b>	<b>1,502</b>	<b>1,540</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	1,515			
Charter School	0			
<b>Total ADA</b>	<b>1,515</b>			

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**1B. Comparison of District ADA to the Standard**

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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	1,573	1,612		
Charter School				
<b>Total Enrollment</b>	<b>1,573</b>	<b>1,612</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	1,612	1,595		
Charter School				
<b>Total Enrollment</b>	<b>1,612</b>	<b>1,595</b>	<b>1.1%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	1,595	1,568		
Charter School				
<b>Total Enrollment</b>	<b>1,595</b>	<b>1,568</b>	<b>1.7%</b>	<b>Not Met</b>
Budget Year (2023-24)				
District Regular	1,568			
Charter School				
<b>Total Enrollment</b>	<b>1,568</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The District saw a spike in enrollment during COVID as all schools went to distance learning and HUSD was sought out for the quality of its program over other districts. The District had hoped that the enrollment would hold steady in the full in-person return to school, but thus far, that has not materialized.

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

**Explanation:**  
(required if NOT met)

In the 2nd year, the drop in enrollment was not anticipated but is believed to still be the result of post-COVID shifting of students after the end of distance learning.

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	1,519	1,612	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>1,519</b>	<b>1,612</b>	<b>94.2%</b>
Second Prior Year (2021-22)			
District Regular	1,468	1,595	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,468</b>	<b>1,595</b>	<b>92.1%</b>
First Prior Year (2022-23)			
District Regular	1,486	1,568	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,486</b>	<b>1,568</b>	<b>94.8%</b>
		Historical Average Ratio:	93.7%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>94.2%</b>

**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	1,486	1,568		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,486</b>	<b>1,568</b>	<b>94.8%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)				
District Regular	1,486	1,568		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,486</b>	<b>1,568</b>	<b>94.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	1,486	1,568		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,486</b>	<b>1,568</b>	<b>94.8%</b>	<b>Not Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

Traditionally, the District's ADA to Enrollment ratio was much higher. However, this report is looking at the COVID period, which affected all schools negatively. The District has seen improvement and is hoping to return to even higher (pre-COVID) attendance ratio levels.



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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	1,554.25	1,528.95	1,517.83	1,499.63
b. Prior Year ADA (Funded)		1,554.25	1,528.95	1,517.83
c. Difference (Step 1a minus Step 1b)		(25.30)	(11.12)	(18.20)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.63%)	(.73%)	(1.20%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		21,772,644.00	23,239,937.00	23,980,995.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		1,789,711.34	915,653.52	788,974.74
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		6.59%	3.21%	2.09%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>5.59% to 7.59%</b>	<b>2.21% to 4.21%</b>	<b>1.09% to 3.09%</b>

**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)	3,407,202.00	3,259,535.00	3,259,535.00	3,259,535.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	21,780,054.00	23,247,347.00	23,988,405.00	24,481,798.00
District's Projected Change in LCFF Revenue:		6.74%	3.19%	2.06%
<b>LCFF Revenue Standard</b>		<b>5.59% to 7.59%</b>	<b>2.21% to 4.21%</b>	<b>1.09% to 3.09%</b>
<b>Status:</b>		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)	13,730,265.09	
Second Prior Year (2021-22)	15,145,076.01	17,128,143.77	88.4%
First Prior Year (2022-23)	17,311,759.61	20,258,345.65	85.5%
	Historical Average Ratio:		87.9%

  

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>84.9% to 90.9%</b>	<b>84.9% to 90.9%</b>	<b>84.9% to 90.9%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	18,656,686.59		
1st Subsequent Year (2024-25)	18,986,103.06	21,993,033.06	86.3%	Met
2nd Subsequent Year (2025-26)	19,323,261.06	22,411,692.06	86.2%	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):	6.59%	3.21%	2.09%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-3.41% to 16.59%</b>	<b>-6.79% to 13.21%</b>	<b>-7.91% to 12.09%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.59% to 11.59%	-1.79% to 8.21%	-2.91% to 7.09%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	3,568,469.89		
Budget Year (2023-24)	6,857,060.51	92.16%	Yes
1st Subsequent Year (2024-25)	1,691,865.00	(75.33%)	Yes
2nd Subsequent Year (2025-26)	1,691,865.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal Revenues in 2023-24 include significant one-time revenues that have been deferred to that year. These include COVID-relief funds (i.e. ESSER II, III) which total over \$5 million and are not included in 2024-25, causing a large drop between the two years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2022-23)	6,174,535.19		
Budget Year (2023-24)	4,557,335.46	(26.19%)	Yes
1st Subsequent Year (2024-25)	4,536,709.00	(.45%)	No
2nd Subsequent Year (2025-26)	4,539,251.00	.06%	No

**Explanation:**  
(required if Yes)

Other State Revenues in 2022-23 included carry over and one-time funds, such as UPK planning, MS Academies, Arts/Music/Instructional Materials Block, and Learning Recovery Block Grant. These revenues are not included in 2023-24.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2022-23)	1,825,420.49		
Budget Year (2023-24)	1,208,091.00	(33.82%)	Yes
1st Subsequent Year (2024-25)	1,226,838.00	1.55%	No
2nd Subsequent Year (2025-26)	1,243,720.00	1.38%	No

**Explanation:**  
(required if Yes)

Other Local Revenues in 2022-23 included carry over and one-time funds, such as Strong Workforce, Air Pollution Control District Grant, and LEA Medi-Cal Reimbursement funds, which were not included in 2023-24.

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

First Prior Year (2022-23)	2,098,507.03		
Budget Year (2023-24)	1,603,289.15	(23.60%)	Yes
1st Subsequent Year (2024-25)	1,441,878.00	(10.07%)	Yes
2nd Subsequent Year (2025-26)	1,479,944.00	2.64%	No

**Explanation:**  
(required if Yes)

Variances in Books and Supplies expense drop steeply in the Budget Year due to the elimination of carry over and deferred revenues. In 2024-25, there is a further reduction due to the sunseting of one-time allocations and expenditures are eliminated.

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

First Prior Year (2022-23)	3,357,521.46		
Budget Year (2023-24)	2,950,370.89	(12.13%)	Yes
1st Subsequent Year (2024-25)	3,022,360.00	2.44%	No
2nd Subsequent Year (2025-26)	3,011,916.37	(.35%)	No

**Explanation:**  
(required if Yes)

Variances in Services and Operating expense drop steeply in the Budget Year due to the elimination of carry over and deferred revenues.

**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)	11,568,425.57		
Budget Year (2023-24)	12,622,486.97	9.11%	Met
1st Subsequent Year (2024-25)	7,455,412.00	(40.94%)	Not Met
2nd Subsequent Year (2025-26)	7,474,836.00	.26%	Met

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

First Prior Year (2022-23)	5,456,028.49		
Budget Year (2023-24)	4,553,660.04	(16.54%)	Not Met
1st Subsequent Year (2024-25)	4,464,238.00	(1.96%)	Met
2nd Subsequent Year (2025-26)	4,491,860.37	.62%	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)

Federal Revenues in 2023-24 include significant one-time revenues that have been deferred to that year. These include COVID-relief funds (i.e. ESSER II, III) which total over \$5 million and are not included in 2024-25, causing a large drop between the two years.

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

Other State Revenues in 2022-23 included carry over and one-time funds, such as UPK planning, MS Academies, Arts/Music/Instructional Materials Block, and Learning Recovery Block Grant. These revenues are not included in 2023-24.

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

Other Local Revenues in 2022-23 included carry over and one-time funds, such as Strong Workforce, Air Pollution Control District Grant, and LEA Medi-Cal Reimbursement funds, which were not included in 2023-24.

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)

Variances in Books and Supplies expense drop steeply in the Budget Year due to the elimination of carry over and deferred revenues. In 2024-25, there is a further reduction due to the sunseting of one-time allocations and expenditures are eliminated.

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

Variances in Services and Operating expense drop steeply in the Budget Year due to the elimination of carry over and deferred revenues.

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)

31,131,104.21

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

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

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

31,131,104.21	933,933.13	1,031,502.24	Met
---------------	------------	--------------	-----

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	7,139,578.81	7,616,755.88	7,329,442.70
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,139,578.81	7,616,755.88	7,329,442.70
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	23,691,241.75	25,639,790.37	33,329,193.14
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)	23,691,241.75	25,639,790.37	33,329,193.14
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	30.1%	29.7%	22.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>10.0%</b>	<b>9.9%</b>	<b>7.3%</b>

<sup>1</sup>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.

<sup>2</sup>A 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)	772,411.66	15,553,566.00	N/A	Met
Second Prior Year (2021-22)	416,318.63	17,388,143.77	N/A	Met
First Prior Year (2022-23)	(89,199.88)	20,518,345.65	.4%	Met
Budget Year (2023-24) (Information only)	77,094.56	21,668,001.47		

8C. Comparison of District Deficit Spending to the Standard

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



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

**Explanation:**  
(required if NOT met)

9. **CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	5,447,772.81	6,635,600.89	N/A		Met
Second Prior Year (2021-22)	7,056,179.77	7,408,012.55	N/A		Met
First Prior Year (2022-23)	7,431,325.22	7,824,331.18	N/A		Met
Budget Year (2023-24) (Information only)	7,735,131.30				

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	1,486	1,486	1,486
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	37,365,869.72	32,104,593.69	31,806,854.06
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	37,365,869.72	32,104,593.69	31,806,854.06
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,120,976.09	963,137.81	954,205.62
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>1,120,976.09</b>	<b>963,137.81</b>	<b>954,205.62</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,504,391.66	7,757,016.00	7,955,512.90
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	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)	7,504,391.66	7,757,016.00	7,955,512.90
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.08%	24.16%	25.01%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,120,976.09</b>	<b>963,137.81</b>	<b>954,205.62</b>
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?

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?

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?

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)?

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(2,031,120.23)			
Budget Year (2023-24)	(2,062,938.97)	31,818.74	1.6%	Met
1st Subsequent Year (2024-25)	(2,144,219.00)	81,280.03	3.9%	Met
2nd Subsequent Year (2025-26)	(2,214,764.00)	70,545.00	3.3%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	433,885.18			
Budget Year (2023-24)	431,000.00	(2,885.18)	(.7%)	Met
1st Subsequent Year (2024-25)	431,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	431,000.00	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 commitments<sup>1</sup> 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.

<sup>1</sup> 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	2		GF UR	27,429
Certificates of Participation	18		GF UR, Community Facilities Pass-thru, Debt Service Fd	3,377,700
General Obligation Bonds	29		Bond Redemption Fund	17,749,389
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		GF, Ad Ed, and Cafeteria Funds	6,385

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
<b>TOTAL:</b>				21,160,903

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	23,068	15,228	7,948	4,261
Certificates of Participation	462,115	314,882	312,769	305,071
General Obligation Bonds	1,062,468	1,114,483	946,393	970,303
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	2,500	2,500	2,500	2,500
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	1,550,151	1,447,093	1,269,610	1,282,135
<b>Has total annual payment increased over prior year (2022-23)?</b>		<b>No</b>	<b>No</b>	<b>No</b>



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

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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)

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

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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:

Current OPEB recipients include certificated staff that retired with the standard District obligation (a maximum benefit of \$350/mo for 2 years or the age of 65, whichever occurs first), classified and certificated early retirement incentive recipients (annual h/w cap for a maximum of 5 years or age 65, whichever occurs first), and one retired board member, who receives retiree plus spouse h/w benefits until age 65. In 2023 negotiations with the teachers' association, new OPEB benefits were negotiated, allowing teachers with more than 15 years service with the District to receive the current h/w cap for 3 years and teachers with more than 20 years service with the District to receive the h/w cap for 5 years.

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	0

4 OPEB Liabilities

a. Total OPEB liability	1,910,183.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,910,183.00
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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	154,675.00	159,315.00	164,715.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	158,459.27	163,560.00	167,400.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	89,984.00	88,829.00	93,227.00
d. Number of retirees receiving OPEB benefits	7.00	5.00	5.00

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	104.5	104.5	102.5	97.5

**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:

May 15, 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:

Apr 18, 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:

May 15, 2023
--------------

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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**

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

Yes	Yes	Yes
1233936	1295633	1360414
75.0%	75.0%	75.0%
9.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

--

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

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
159332	167100	169607
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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**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	82	82	75	75

**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:

Apr 17, 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:

Mar 24, 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:

Apr 17, 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)?

--	--	--

**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**

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

Yes	Yes	Yes
-----	-----	-----

2. Total cost of H&W benefits

628350	659767	692756
--------	--------	--------

3. Percent of H&W cost paid by employer

95.0%	95.0%	95.0%
-------	-------	-------

4. Percent projected change in H&W cost over prior year

9.0%	5.0%	5.0%
------	------	------

**Classified (Non-management) Prior Year Settlements**

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

No		
----	--	--

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**

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

Yes	Yes	Yes
-----	-----	-----

2. Cost of step & column adjustments

37089	24214	24577
-------	-------	-------

3. Percent change in step & column over prior year

1.5%	1.5%	1.5%
------	------	------

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

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

1. Are savings from attrition included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

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

Yes	Yes	Yes
-----	-----	-----

**Classified (Non-management) - Other**

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




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

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

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

**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 multiyear projections (MYPs)?

Total cost of salary settlement

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
292658	292658	292658	292658
7.0%	0.0%	0.0%	0.0%

Negotiations Not Settled

3. 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)

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
271576	285155	299413
80.0%	80.0%	80.0%
9.0%	5.0%	5.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
62682	65731	67374
2.5%	2.5%	2.5%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

2. Total cost of other benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
9000	9000	9000
0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes
-----

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

Jun 23, 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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	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
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(54,116.00)				
Other Sources/Uses Detail					0.00	433,885.18		
Fund Reconciliation							25,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	13,668.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	25,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	40,448.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					433,885.18	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	54,116.00	(54,116.00)	433,885.18	433,885.18	25,000.00	25,000.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(55,554.09)				
Other Sources/Uses Detail					0.00	431,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	13,462.09	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	42,092.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					431,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	55,554.09	(55,554.09)	431,000.00	431,000.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	340,000.00	340,000.00	0.0%
5) TOTAL, REVENUES			340,000.00	340,000.00	0.0%
<b>B. EXPENDITURES</b>					
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	300,000.00	300,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	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			340,000.00	340,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	187,565.88	187,565.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,565.88	187,565.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,565.88	187,565.88	0.0%
2) Ending Balance, June 30 (E + F1e)			187,565.88	187,565.88	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	187,565.88	187,565.88	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	236,671.10		
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			236,671.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			236,671.10		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	340,000.00	340,000.00	0.0%
Interest		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>340,000.00</b>	<b>340,000.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	300,000.00	300,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	40,000.00	40,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			340,000.00	340,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	340,000.00	340,000.00	0.0%
5) TOTAL, REVENUES			340,000.00	340,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		340,000.00	340,000.00	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			340,000.00	340,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	187,565.88	187,565.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,565.88	187,565.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,565.88	187,565.88	0.0%
2) Ending Balance, June 30 (E + F1e)			187,565.88	187,565.88	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	187,565.88	187,565.88	0.0%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	187,565.88	187,565.88
Total, Restricted Balance		187,565.88	187,565.88

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	230,601.93	222,082.00	-3.7%
4) Other Local Revenue		8600-8799	1,300.00	1,300.00	0.0%
5) TOTAL, REVENUES			231,901.93	223,382.00	-3.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	118,714.84	108,724.24	-8.4%
2) Classified Salaries		2000-2999	22,781.00	23,875.50	4.8%
3) Employee Benefits		3000-3999	59,318.72	59,520.17	0.3%
4) Books and Supplies		4000-4999	30,415.01	8,500.00	-72.1%
5) Services and Other Operating Expenditures		5000-5999	13,135.20	8,000.00	-39.1%
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	13,668.00	13,462.09	-1.5%
9) TOTAL, EXPENDITURES			258,032.77	222,082.00	-13.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,130.84)	1,300.00	-105.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,130.84)	1,300.00	-105.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,463.98	40,333.14	-39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,463.98	40,333.14	-39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,463.98	40,333.14	-39.3%
2) Ending Balance, June 30 (E + F1e)			40,333.14	41,633.14	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	40,333.14	41,633.14	3.2%
Adult Ed Programs	0000	9760	40,333.14		
Adult Ed Programs	0000	9760		41,633.14	
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	58,917.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			58,917.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			33,917.43		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	219,491.93	210,972.00	-3.9%
All Other State Revenue	All Other	8590	11,110.00	11,110.00	0.0%
TOTAL, OTHER STATE REVENUE			230,601.93	222,082.00	-3.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300.00	1,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,300.00	1,300.00	0.0%
TOTAL, REVENUES			231,901.93	223,382.00	-3.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	74,140.00	60,865.00	-17.9%
Certificated Pupil Support Salaries		1200	44,574.84	47,859.24	7.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			118,714.84	108,724.24	-8.4%
<b>CLASSIFIED SALARIES</b>					
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	22,781.00	23,875.50	4.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			22,781.00	23,875.50	4.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	25,505.67	22,735.22	-10.9%
PERS		3201-3202	16,776.12	19,138.82	14.1%
OASDI/Medicare/Alternative		3301-3302	6,151.44	6,370.25	3.6%
Health and Welfare Benefits		3401-3402	8,351.46	8,482.87	1.6%
Unemployment Insurance		3501-3502	707.47	66.30	-90.6%
Workers' Compensation		3601-3602	1,256.83	1,642.79	30.7%
OPEB, Allocated		3701-3702	569.73	1,083.92	90.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			59,318.72	59,520.17	0.3%
<b>BOOKS AND SUPPLIES</b>					
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	13,115.01	8,500.00	-35.2%
Noncapitalized Equipment		4400	17,300.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			30,415.01	8,500.00	-72.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,135.20	8,000.00	-39.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			13,135.20	8,000.00	-39.1%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	13,668.00	13,462.09	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,668.00	13,462.09	-1.5%
TOTAL, EXPENDITURES			258,032.77	222,082.00	-13.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	230,601.93	222,082.00	-3.7%
4) Other Local Revenue		8600-8799	1,300.00	1,300.00	0.0%
5) TOTAL, REVENUES			231,901.93	223,382.00	-3.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		134,232.18	102,264.76	-23.8%
2) Instruction - Related Services	2000-2999		46,714.02	37,530.89	-19.7%
3) Pupil Services	3000-3999		63,418.57	68,824.26	8.5%
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		13,668.00	13,462.09	-1.5%
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			258,032.77	222,082.00	-13.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(26,130.84)	1,300.00	-105.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,130.84)	1,300.00	-105.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,463.98	40,333.14	-39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,463.98	40,333.14	-39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,463.98	40,333.14	-39.3%
2) Ending Balance, June 30 (E + F1e)			40,333.14	41,633.14	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	40,333.14	41,633.14	3.2%
Adult Ed Programs	0000	9760	40,333.14		
Adult Ed Programs	0000	9760		41,633.14	
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
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,278,557.66	1,235,000.00	-3.4%
3) Other State Revenue		8300-8599	618,042.00	411,000.00	-33.5%
4) Other Local Revenue		8600-8799	55,300.00	75,300.00	36.2%
5) TOTAL, REVENUES			1,951,899.66	1,721,300.00	-11.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	439,948.06	454,562.04	3.3%
3) Employee Benefits		3000-3999	204,861.41	208,996.77	2.0%
4) Books and Supplies		4000-4999	717,187.52	648,500.00	-9.6%
5) Services and Other Operating Expenditures		5000-5999	22,203.00	19,600.00	-11.7%
6) Capital Outlay		6000-6999	282,613.33	500,000.00	76.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,448.00	42,092.00	4.1%
9) TOTAL, EXPENDITURES			1,707,261.32	1,873,750.81	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			244,638.34	(152,450.81)	-162.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			244,638.34	(152,450.81)	-162.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,654.08	1,292,292.42	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,654.08	1,292,292.42	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,654.08	1,292,292.42	23.4%
2) Ending Balance, June 30 (E + F1e)			1,292,292.42	1,139,841.61	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	25,434.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,266,858.23	1,139,841.61	-10.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,240,860.10		
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	(27,836.96)		

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	25,434.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,238,457.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,238,457.33		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,278,557.66	1,235,000.00	-3.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,278,557.66	1,235,000.00	-3.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	618,042.00	411,000.00	-33.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			618,042.00	411,000.00	-33.5%
<b>OTHER LOCAL REVENUE</b>					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,300.00	40,300.00	98.5%
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	35,000.00	35,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,300.00	75,300.00	36.2%
TOTAL, REVENUES			1,951,899.66	1,721,300.00	-11.8%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	366,890.02	376,452.96	2.6%
Classified Supervisors' and Administrators' Salaries		2300	73,058.04	78,109.08	6.9%
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			439,948.06	454,562.04	3.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111,331.54	118,369.02	6.3%
OASDI/Medicare/Alternative		3301-3302	33,421.96	34,576.57	3.5%
Health and Welfare Benefits		3401-3402	52,268.38	46,477.70	-11.1%
Unemployment Insurance		3501-3502	2,184.44	225.99	-89.7%
Workers' Compensation		3601-3602	3,892.65	5,631.58	44.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	1,762.44	3,715.91	110.8%
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			204,861.41	208,996.77	2.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,335.88	68,500.00	-5.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	644,851.64	580,000.00	-10.1%
TOTAL, BOOKS AND SUPPLIES			717,187.52	648,500.00	-9.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,903.00	2,500.00	-57.6%
Dues and Memberships		5300	60.00	100.00	66.7%
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	7,500.00	7,500.00	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	7,140.00	7,500.00	5.0%
Communications		5900	1,600.00	2,000.00	25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,203.00	19,600.00	-11.7%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	282,613.33	500,000.00	76.9%
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			282,613.33	500,000.00	76.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	40,448.00	42,092.00	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,448.00	42,092.00	4.1%
TOTAL, EXPENDITURES			1,707,261.32	1,873,750.81	9.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,278,557.66	1,235,000.00	-3.4%
3) Other State Revenue		8300-8599	618,042.00	411,000.00	-33.5%
4) Other Local Revenue		8600-8799	55,300.00	75,300.00	36.2%
5) TOTAL, REVENUES			1,951,899.66	1,721,300.00	-11.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,666,813.32	1,831,658.81	9.9%
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		40,448.00	42,092.00	4.1%
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			1,707,261.32	1,873,750.81	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			244,638.34	(152,450.81)	-162.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			244,638.34	(152,450.81)	-162.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,654.08	1,292,292.42	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,654.08	1,292,292.42	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,654.08	1,292,292.42	23.4%
2) Ending Balance, June 30 (E + F1e)			1,292,292.42	1,139,841.61	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	25,434.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,266,858.23	1,139,841.61	-10.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,163,255.23	1,036,238.61
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	103,603.00	103,603.00
Total, Restricted Balance		1,266,858.23	1,139,841.61

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	122,180.97	122,000.00	-0.1%
5) TOTAL, REVENUES			122,180.97	122,000.00	-0.1%
<b>B. EXPENDITURES</b>					
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	3,447,123.10	3,192,389.00	-7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,447,123.10	3,192,389.00	-7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,324,942.13)	(3,070,389.00)	-7.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	1,968,389.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,968,389.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,356,553.13)	(3,070,389.00)	126.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,426,942.13	3,070,389.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,426,942.13	3,070,389.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,426,942.13	3,070,389.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			3,070,389.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,070,389.00	0.00	-100.0%
Measure G Projects	0000	9780	3,070,389.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,376,954.41		
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	.20		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,376,954.61		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,376,954.61		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	122,180.97	122,000.00	-0.1%
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			122,180.97	122,000.00	-0.1%
TOTAL, REVENUES			122,180.97	122,000.00	-0.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,447,123.10	3,192,389.00	-7.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,447,123.10	3,192,389.00	-7.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,447,123.10	3,192,389.00	-7.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	1,968,389.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,968,389.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			1,968,389.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	122,180.97	122,000.00	-0.1%
5) TOTAL, REVENUES			122,180.97	122,000.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,447,123.10	3,192,389.00	-7.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,447,123.10	3,192,389.00	-7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,324,942.13)	(3,070,389.00)	-7.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	1,968,389.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,968,389.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(1,356,553.13)	(3,070,389.00)	126.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,426,942.13	3,070,389.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,426,942.13	3,070,389.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,426,942.13	3,070,389.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			3,070,389.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,070,389.00	0.00	-100.0%
Measure G Projects	0000	9780	3,070,389.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	164,955.00	1,900.00	-98.8%
5) TOTAL, REVENUES			164,955.00	1,900.00	-98.8%
<b>B. EXPENDITURES</b>					
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	83,616.00	166,855.00	99.5%
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			83,616.00	166,855.00	99.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			81,339.00	(164,955.00)	-302.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			81,339.00	(164,955.00)	-302.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,616.00	164,955.00	97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,616.00	164,955.00	97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,616.00	164,955.00	97.3%
2) Ending Balance, June 30 (E + F1e)			164,955.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,955.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	249,919.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			249,919.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			249,919.44		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,900.00	1,900.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	163,055.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			164,955.00	1,900.00	-98.8%
TOTAL, REVENUES			164,955.00	1,900.00	-98.8%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	83,616.00	166,855.00	99.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	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			83,616.00	166,855.00	99.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			83,616.00	166,855.00	99.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	164,955.00	1,900.00	-98.8%
5) TOTAL, REVENUES			164,955.00	1,900.00	-98.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		83,616.00	166,855.00	99.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			83,616.00	166,855.00	99.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			81,339.00	(164,955.00)	-302.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			81,339.00	(164,955.00)	-302.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,616.00	164,955.00	97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,616.00	164,955.00	97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,616.00	164,955.00	97.3%
2) Ending Balance, June 30 (E + F1e)			164,955.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,955.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23	2023-24
			Estimated Actuals	Budget
	9010	Other Restricted Local	164,955.00	0.00
Total, Restricted Balance			164,955.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,475.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			18,475.00	3,000.00	-83.8%
<b>B. EXPENDITURES</b>					
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	477,590.00	314,883.00	-34.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			477,590.00	314,883.00	-34.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(459,115.00)	(311,883.00)	-32.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	433,885.18	431,000.00	-0.7%
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			433,885.18	431,000.00	-0.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,229.82)	119,117.00	-572.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,776.74	285,546.92	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,776.74	285,546.92	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,776.74	285,546.92	-8.1%
2) Ending Balance, June 30 (E + F1e)			285,546.92	404,663.92	41.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	285,546.92	404,663.92	41.7%
Debt Service Payments	0000	9780	285,546.92		
Debt Service Payments	0000	9780		404,663.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	221,557.77		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			221,557.77		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			221,557.77		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	15,475.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			15,475.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	3,000.00	3,000.00	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%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			18,475.00	3,000.00	-83.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	120,670.00	95,683.00	-20.7%
Other Debt Service - Principal		7439	356,920.00	219,200.00	-38.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			477,590.00	314,883.00	-34.1%
TOTAL, EXPENDITURES			477,590.00	314,883.00	-34.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	433,885.18	431,000.00	-0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			433,885.18	431,000.00	-0.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>CONTRIBUTIONS</b>					
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)			433,885.18	431,000.00	-0.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,475.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			18,475.00	3,000.00	-83.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	477,590.00	314,883.00	-34.1%
10) TOTAL, EXPENDITURES			477,590.00	314,883.00	-34.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(459,115.00)	(311,883.00)	-32.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	433,885.18	431,000.00	-0.7%
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			433,885.18	431,000.00	-0.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(25,229.82)	119,117.00	-57.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,776.74	285,546.92	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,776.74	285,546.92	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,776.74	285,546.92	-8.1%
2) Ending Balance, June 30 (E + F1e)			285,546.92	404,663.92	41.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	285,546.92	404,663.92	41.7%
Debt Service Payments	0000	9780	285,546.92		
Debt Service Payments	0000	9780		404,663.92	
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

Budget, July 1  
Budget 2023-24

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Holtville Unified**

**Imperial 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)



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

Holtville Unified

Imperial 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)

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

**GENERAL LEDGER CHECKS**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>FUNCTION</b>	<b>VALUE</b>
01	3310	2700	(\$461.73)

Explanation: This negative is due to a prior year payroll correction.

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	1100	9290	(\$20,266.27)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	3010	9290	(\$21,091.53)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	3212	9290	(\$568,234.90)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	3213	9290	(\$538,750.00)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	3214	9290	(\$22,851.93)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	3216	9290	(\$1,359.00)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	3217	9290	(\$229.00)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	3218	9290	(\$52.00)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	4035	9290	(\$26,782.88)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	4203	9290	(\$27,454.00)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	5634	9290	(\$829.00)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	6010	9290	(\$21,062.82)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	6053	9290	(\$679.00)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
01	6300	9290	(\$9,137.66)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			
13	5310	9290	(\$27,836.96)
Explanation: AR balances have yet to be reconciled and will be zeroed during the year-end closing process.			