



**SAUSD**

The Future Begins Here

Santa Ana Unified School District

**ADOPTED  
BUDGET  
2023-2024**



# BOARD OF EDUCATION

SANTA ANA UNIFIED SCHOOL DISTRICT



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# **SUCCESS ACHIEVEMENT UNITED SERVICE DEDICATION**

## **Our Success, Our Passion**

In August 2012, the Santa Ana Unified School District Board of Education approved our new Vision and Mission Statements as part of the Seven Building Blocks to SAUSD's success. These statements align with the national direction and our implementation of the Common Core State Standards. They reflect SAUSD's path to providing a world-class education to ensure that our students are college and career ready and prepared to assume their role as a part of the global citizenry.

## **Vision Statement**

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

## **Mission Statement**

We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country and a global society.







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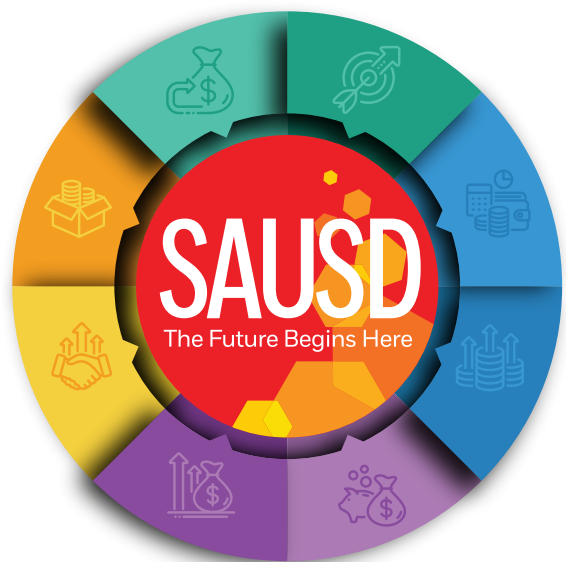
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# INTRODUCTION AND OVERVIEW



# 2023-24 JULY 1 BUDGET



**JULY 2023**

The District develops the budget each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding available after balancing the revenue and expenditure projections. The LCAP plan process is the guiding point set by the Board of Education and the community in providing prioritization for new funding as it becomes available after meeting all obligations for continuing, mandated, or required operations.

The 2023-24 LCAP was developed in conjunction with the July 1 Budget Report for fiscal year 2023-24. The Budget Overview for Parents will be part of the 2023-24 LCAP.

## July 1 Budget Report

Orange County Department of Education (OCDE), the District's oversight agency, provides guidance and direction on which assumptions should reasonably be incorporated into the District's July 1 Budget Report.

The key assumptions included in the July 1 Budget as compared to the 2022-23 Estimated Actuals are as follows:

### Revenue Adjustments:

- Increase in LCFF funding of \$2.48 million:
  - Increase in COLA of 8.22%, Home-to-School Transportation, and TK fundings: \$49.17 million
  - Decrease in projected funded ADA by \$2,353.15: -\$25.40 million
  - Decrease in projected Unduplicated Pupil Percentage (UPP): -\$12.15 million
  - Increase in LCFF contribution to Deferred Maintenance: -\$9.00 million
  - Removal of prior year LCFF adjustment: -\$0.14 million

The District uses the average of three prior years' average daily attendance (ADA) to calculate the budget year's LCFF funding;

- Decrease of -\$85.80 million in Federal Revenue includes -\$0.13 million one-time IDEA/American Rescue Plan, 611 Local Assistance, 619 Federal Preschool and Alternative Dispute Resolution funds; -\$79.59 million ESSER III, ELO, GEER, American Rescue Plan-Homeless Children and Youth (ARP-HCY) grants; -\$6.21 million decreases to Title/ESEA programs; and -\$0.15 million COPs Office School Violence Prevention. Increases of \$0.28 million in Title I, Summer Intervention;
- Decrease of -\$88.20 million in Other State Revenue includes one-time funds of -\$1.27 million Literacy Coaches and Reading Specialists, -\$2.08 million Educator Effectiveness, -\$5.70 million CA Community Schools Partnership (CCSPP), -\$12.09 million Arts and Music Block Grant, -\$5.67 million Child Nutrition Kitchen Infrastructure and Training funds, -\$1.99 million Learning Communities for School Success Program: Cohort 6, and -\$50.93 million Learning Recovery Emergency Block Grant; -\$1.27 million Prop 47 grants, Dual Immersion, CNBCT Incentive Grant, and Supplementary Programs; -\$1.44 million to STRS on Behalf, -\$0.74 million in several other smaller grants, -\$1.60 million reduction to funding for State Lottery, -\$0.88 million Prop 20 Lottery funds, -\$0.77 million LCFF transportation add-on and mandated cost reimbursement, and -\$3.79 million Special Education Master Plan due to P2 ADA projections. Increases include one-time funding of \$1.63 million for Universal Pre-K Planning & Implementation and a \$0.39 million Tobacco Grant from the DOJ;
- Decrease of -\$10.76 million in Other Local Revenue includes the projected interest of -\$4.00 million and a net decrease of the fair market value of -\$4.70 million, -\$1.70 million K12 Strong Workforce Program Pathway



Improvement, -\$0.75 million in charter school settlement payments (2<sup>nd</sup> of a 5-year schedule), -\$0.30 million of other local revenue, -\$0.27 million Medical-Administrative Activities (MAA), and -\$0.67 million of expiring; grants and local donations. Increases include Two-Way Digital/Bandwidth ITFS \$0.23 million and one-time grants such as \$1.00 million Blue Meridian and \$0.40 million for K12 Strong Workforce Program Pathway (OCDE subgrant)

### Expense Adjustments

- Decrease of -\$12.50 million in certificated staffing allocation consisting of -\$9.80 million in extra duty and substitute in ELO-GEER II and ELO-ESSER III Learning Loss, and \$2.70 million in ASES ESSER III SUMMER to be spent by June 30, 2023. Other increase and decrease between restricted and unrestricted certificated staffing are due to the movement of regular salary from ESSER to unrestricted general funds, such as SAVA Teachers, Psychologists, and Summer School Teachers, and adjustments for regular and vacant positions, such as additional CLAS Teacher, Itinerant Support Teachers, Special Education Teachers, School Counselors, and other Regular K-12 Teachers;

<b>Certificated Positions</b>			
<b>New Positions</b>	<b>FTE</b>	<b>63.00</b>	<b>Frozen Positions FTE 132.00</b>
Asst Principal I	2.00	Mild/Mod (RSP) Teacher	7.00
CLAS Teacher	18.00	Mild/Mod (SDC) Teacher	2.00
Itinerant Support Teacher	40.00	Mild/Mod Preschool Teacher	1.00
Program Spec	1.00	Principal I	1.00
School Counselor (TK-12)	1.00	Program Spec	1.00
Teacher ROP_Hourly	1.00	School Counselor (TK-12)	7.00
		Teacher Elem	85.00
		Teacher Int	3.00
		Teacher HS	9.00
		Teacher 6-8	15.00
		Teacher 9-12	1.00

<b>Position Conversions</b>			
<b>FROM</b>	<b>2.00</b>	<b>TO</b>	<b>2.00</b>
Teacher on Special Assignment (TOSA) - Lowell	1.00	Asst Principal I	1.00
Teacher on Special Assignment (TOSA) - Monte Vista	1.00	Asst Principal I	1.00

- Decrease of -\$6.13 million in classified staffing allocation consists of; -\$3.60 million in classified extra duty funded under ESSER III and -\$3.13 million decrease due to regular salaries movement from ESSER III to unrestricted general fund. Increase of \$0.60 million in unrestricted classified staffing consists of adjustments for regular and vacant positions such Activity Monitor, Attendance Technician, Behavioral Support Specialist, Computer Technician, Department Specialist, District Safety Officer, Registrar, School Office Assistance, and other classified support positions;

<b>Classified Positions</b>			
<b>NEW POSITIONS</b>	<b>23.00</b>	<b>FROZEN POSITIONS</b>	<b>38.00</b>
Activity Monitor-9/5	3.00	Autism Paraprofessional-9/5	2.00
Attend Tech-11	2.00	AVID Tutor	1.00
Behavioral Support Specialist	10.00	Inst Asst Automotive ROP-10	1.00
Computer Tech I-10, 8 hrs.	2.00	Inst Asst Bilit-9/5	14.00
Dept. Specialist	2.00	Inst Asst Providers	1.00
Dist Safety Officer-12	1.00	Pre-K Inst Provider-9/5	1.00
Registrar-12	1.00	Registrar HS-12	1.00
School Office Assistant Sec-11	1.00	SSP Special Ed-9/5	17.00
Site Clerk-10/5	1.00		

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### Expense Adjustments (continued):

Position Conversion			
FROM	79.00	TO	103.00
Computer Tech I-9/5, 5.75 hrs.	18.00	Computer Tech I-10, 8 hrs.	28.00
Computer Tech I-9/5, 6 hrs.	2.00	Computer Tech II-10.5, 8 hrs.	23.00
Computer Tech II-9/5, 4 hrs.	1.00	Inst Asst DHH	4.00
Computer Tech II-10, 6 hrs.	8.00	Licensed Vocational Nurse-10 - 8hrs.	48.00
Computer Tech II-10, 8 hrs.	11.00		
Inst Asst DHH Work Trng-9/5	3.00		
Licensed Vocational Nurse-9/5, 6hrs.	35.00		
Licensed Vocational Nurse-9/5, 8hrs.	1.00		

- Increase of \$25.15 million in employee benefits is due to an adjustment to the PERS rate, an increase in health and welfare, and reinstatement of worker compensation and retiree benefits.
- Increase of \$16.49 million in Books and Supplies, including \$16.49 million of Instructional Material and Prop 20 Lottery funds planned for textbook adoptions for K-12 Science and World Language/Dual Enrollment as well as the purchase of supplementary materials; \$2.34 million in Arts, Music, and Instructional Materials Block Grant funds are planned for art supplies, musical instruments, and other equipment; \$1.00 million in Title I, set aside funds are planned for 2023-24 summer enrichment materials; and \$0.60 million in other classroom supplies such as lab kits, bulletin boards, computers, 3D printers, materials and supplies for parent education and community engagement and furniture for the Wellness Center. Decrease in -\$1.01 million due to one-time expenses such as student furniture replacement district-wide and expiring grants such as ESSER and Learning Recovery Support (Spec Ed);
- Increase of \$2.58 million in Services and Other Operating Expenditures, including \$2.18 million for utilities, \$0.21 million in property liability insurance, \$0.09 million in district interfund services, which include the cost of Lead Production and NSA position at Hop Shop, \$0.10 million in communication, postage, and bulk mail;
- Increase of \$5.98 million in Capital Outlay includes construction projects such as window replacement and path of travel at Martin Elementary, roof shade structure at Advanced Learning Academy (Hoover), and HVAC at Santa Ana HS, Valley HS, and Villa Fundamental;
- Increase of -\$1.07 million in indirect costs is due to an increase in the allowable indirect cost rate from 5.80% to 5.94% as well as a decrease from 5.35% to 5.06% for food service programs;
- Decrease of -\$3.06 million in Interfund Transfers Out includes the transfer from Measure I to ESSER III for the HVAC modernization projects at various sites plus the removal of a one-time board approved Local Match for State Facilities program grants.

### Labor Contract Negotiations:

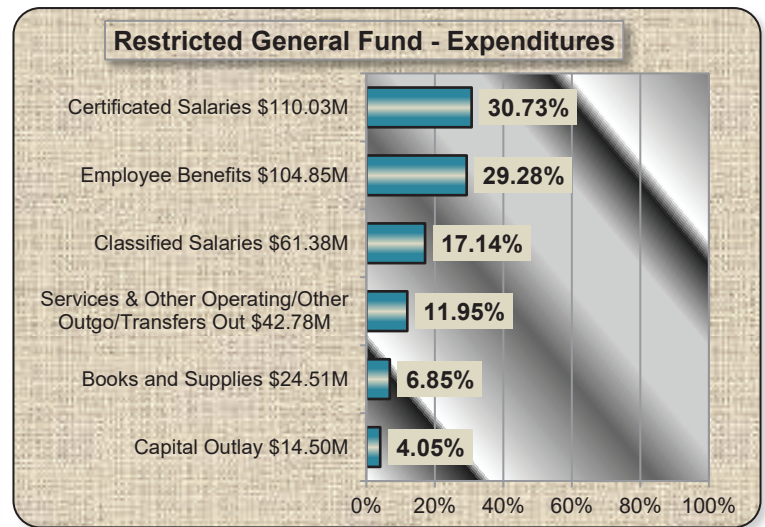
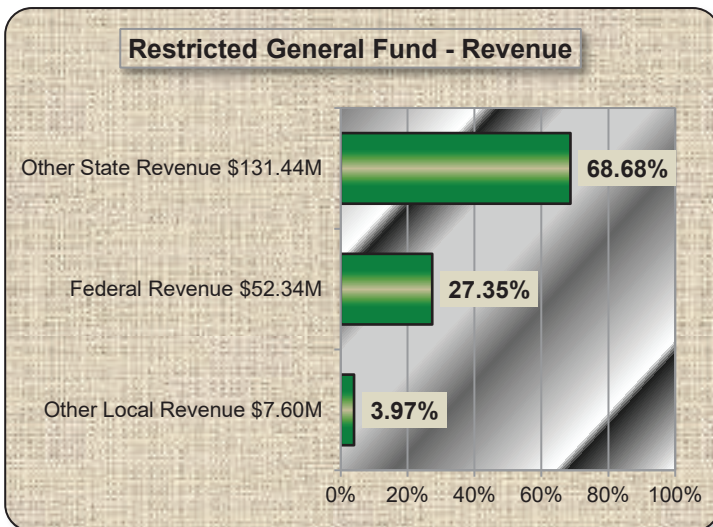
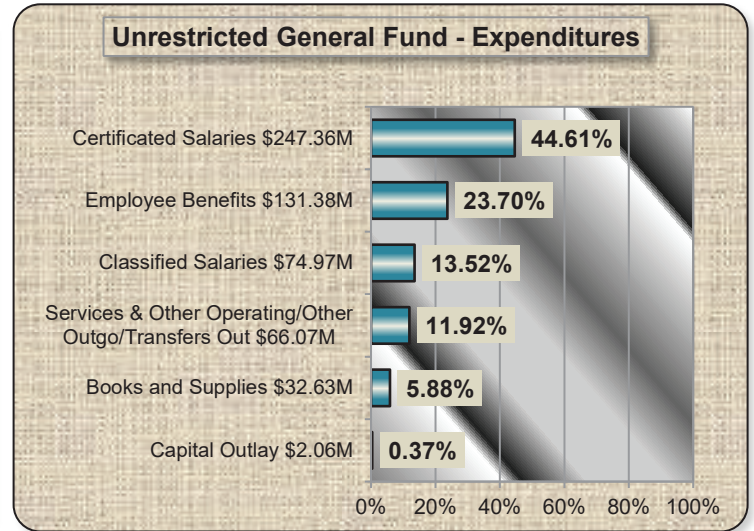
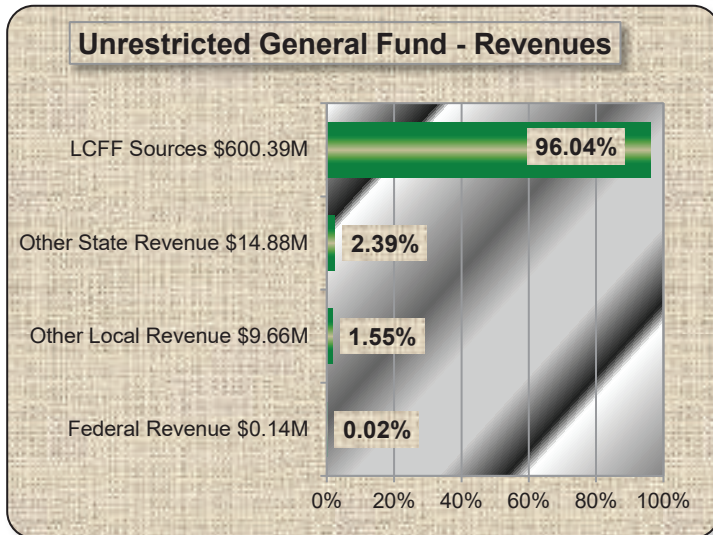
- Negotiations with the bargaining units for 2023-24 are planned to start after the extension of the 2022 personal income and corporation tax return receipts are known in October.

### Cash Flow Considerations:

- The District projects a positive cash flow for 2022-23, 2023-24, and 2024-25 without any borrowing. The District continues to diligently monitor its cash flow.

## July 1 Budget Data

To represent the District's budget in a more readable format, the following bar charts identify the various elements of the 2023-24 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).



## July 1 Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for all other funds at the July 1 Budget.

Funds are allocated to the District based on several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The “fund type” is important because it determines how the financial resources must be spent.

Fund #	Fund Name	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	912.53
08	Student Activity Special Revenue Fund	2.20
09	Charter Schools Special Revenue Fund	6.26
12	Child Development Fund	18.69
13	Cafeteria Fund	42.55
14	Deferred Maintenance Fund	11.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00
20	Special Reserve for Postemployment Benefits	0.00
21	Building Fund	28.32
25	Capital Facilities Fund	2.47
35	County School Facilities Fund	4.90
40	Special Reserve Fund for Capital Outlay	3.03
49	Capital Project Fund for Blended Component Units	0.00
51	Bond Interest & Redemption Fund	30.60
56	Debt Service Fund	7.86
67	Self-Insurance Fund	21.82
71	Retiree Benefit Fund	0.00
	<b>Total</b>	<b>\$1,092.23</b>

## District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district's financial strength is the district's unrestricted reserve percentage. Districts the size of SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$18.0 million. While \$18.0 million is a significant amount, the reserve is less than two weeks' payroll, with a monthly payroll of approximately \$60 million.

The multiyear projections were adjusted, beginning in 2024-25 to account for major variances:

- Decrease in certificated staffing of -\$4.79 million mostly due to the spending down of ESSER/GEER funds, and other expiring grants such as A-G Learning Mitigation Loss and Ethnic -Studies Block Grant, removal of temporary assignments, as well as an increase in step/column adjustments;
- Increase in classified staffing of \$0.21 million mostly due to the assumption that all positions are occupied for the entire year, the spending down of ESSER and GEER funds and other expiring grants such as Tobacco Grant (DOJ) and CalNEW, as well as an increase in step/column adjustments;
- Increase in employee benefits of \$10.20 million due to increases in the PERS rate from 25.37% to 26.68% as well as a projected increase of health benefits rate of 6.00%;
- Decrease in books and supplies of -\$17.79 million mainly due to the removal of the textbook adoption budget planned for 2023-24 and the depletion of ESSER/GEER/ARP funds, and several other one-time or expiring grants such as CTE Incentive Grant funds, CalNew, and Universal Pre-K Planning and various budget adjustments;
- Decrease in services and other operating expenditures of -\$22.48 million mostly related to COVID-19 funds, and other one-time or expiring grants such as CTE Incentive Grant, CalNew, and Universal Pre-K Planning; and various budget adjustments;
- Decrease in capital outlay of -\$12.88 million mostly related to expiring ESSER funds for HVAC projects;
- Increase in interfund transfers out of \$0.12 million mostly due to debt service payments and energy savings for QZAB payments;

The District utilizes LCFF COLA of 3.94% and 3.29% for 2024-25 and 2025-26 for planning purpose, respectively. Revenue is projected to decrease in 2024-25 by -\$3.23 million, reflecting an increase in COLA while funded ADA is declined by 2,934.07. In 2025-26 the revenue is projected to continue to decrease by an additional -\$8.28 million, reflecting an increase in COLA while funded ADA is declined by 2,312.27.

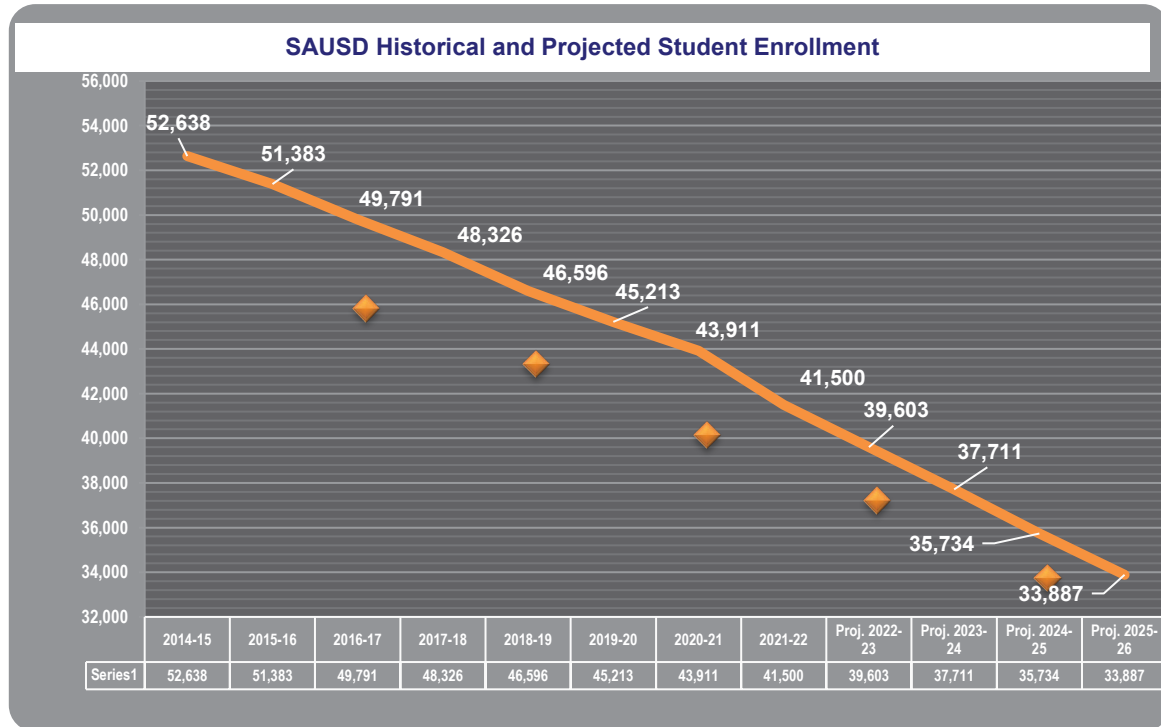
Federal revenue is projected to decrease by -\$13.65 million mainly for ESSER III funds. State revenue is projected to decrease by -\$35.47 million mainly due to expiring grants such as Universal Pre-K Planning, Tobacco Grant (DOJ), and CalNew, plus revenue reduction due to projected ADA affecting Lottery and Special Ed funds. Local revenue is projected to decrease by -\$2.19 million mainly for K12 Strong Workforce Program and OCDE TUPE Grant and interest projections.



The State funds districts based on students who attend school.

- Student Enrollment. The District has experienced enrollment loss in 19 of the last 20 years since 2003-

04. The District anticipates losing 1,977 students in 2024-25 and an additional 1,847 in 2025-26. The projected decline in student enrollment is reflected in revenue projections for the July 1 Budget.



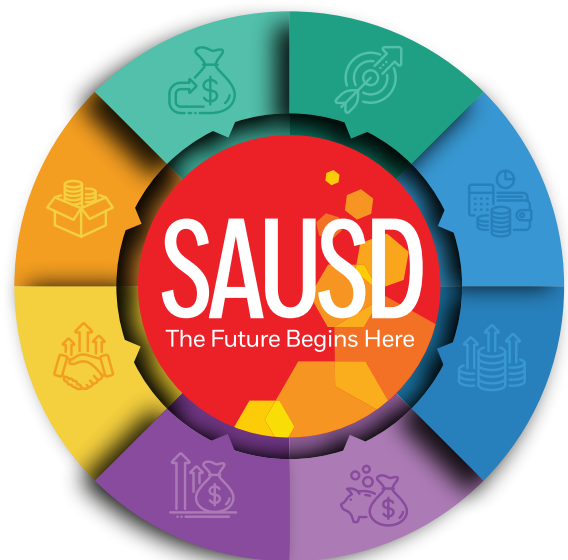
SAUSD is submitting a positive certification to the State based on revenue and expenditure assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

COMBINED GENERAL FUND			
(\$s in Millions)	2023-24	2024-25	2025-26
<b>Beginning Fund Balance</b>	\$388.67	\$292.58	\$189.48
Revenues	\$816.44	\$761.89	\$750.38
Expenditures	\$912.53	\$865.00	\$825.59
Proposed Ongoing Reduction	\$0	\$0	\$0
<b>Net Increase/(Decrease)</b>	<\$96.09>	<\$103.11>	<\$75.21>
<b>Projected Ending Fund Balance</b>	\$292.58	\$189.47	\$114.27
<b>Components of Projected Ending Fund Balance</b>			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Commitments	\$72.31	\$18.13	\$12.00
Other Designations	\$71.72	\$67.91	\$1.17
Restricted Reserves	\$129.11	\$84.94	\$83.40
Unrestricted Reserve	\$18.25	\$17.30	\$16.51
<b>Unrestricted Reserve %</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>
Undesignated/Unappropriated	\$0.00	\$0.00	\$0.00

For more information on SAUSD budget, please use the following link: <http://www.sausd.us/Page/434>



# DISTRICT CERTIFICATION OF JULY 1 BUDGET REPORT



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: 1601 E Chestnut Avenue, Santa Ana, CA 92701

Date: June 8, 2023

Adoption Date: June 27, 2023

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 1601 E Chestnut Avenue,  
Santa Ana, CA 92701

Date: June 13, 2023

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Swandayani Singgih

Title: Director, Budget

Telephone: 714-558-5652

E-mail: swandayani.singgih@saud.us

Criteria and Standards Review Summary

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

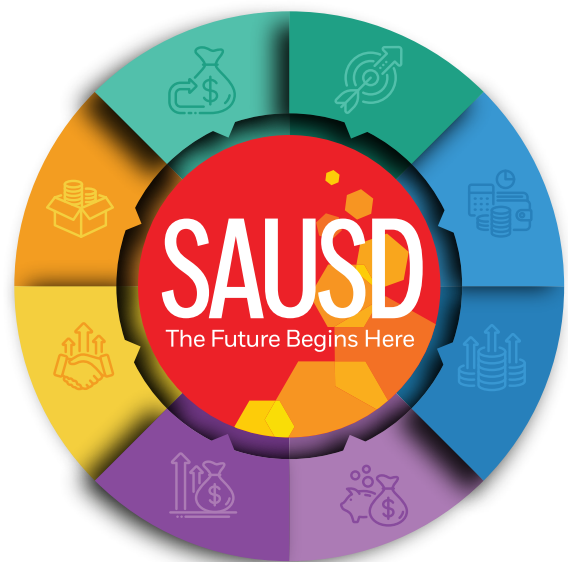
CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
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
			06/27/2023	
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



# WORKERS' COMPENSATION CERTIFICATION





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:

\$ 13,033,851.00

Less: Amount of total liabilities reserved in budget:

\$

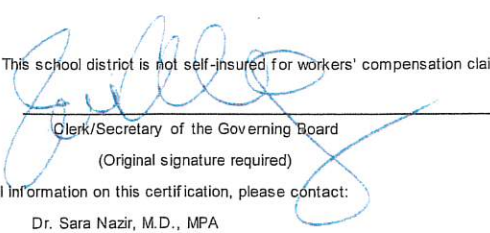
Estimated accrued but unfunded liabilities:

\$ 13,033,851.00

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

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

Signed

  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 27, 2023

For additional information on this certification, please contact:

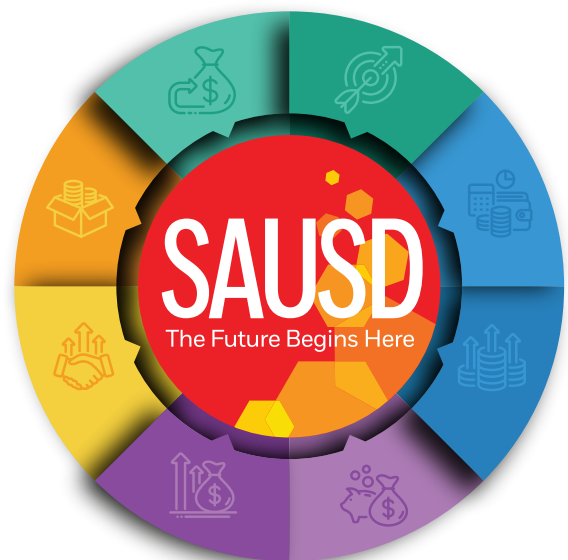
Name: Dr. Sara Nazir, M.D., MPA

Title: Executive Director, Risk Management

Telephone: 714-558-5875

E-mail: sara.nazir@sausd.us

# OPERATING FUNDS UNRESTRICTED AND RESTRICTED

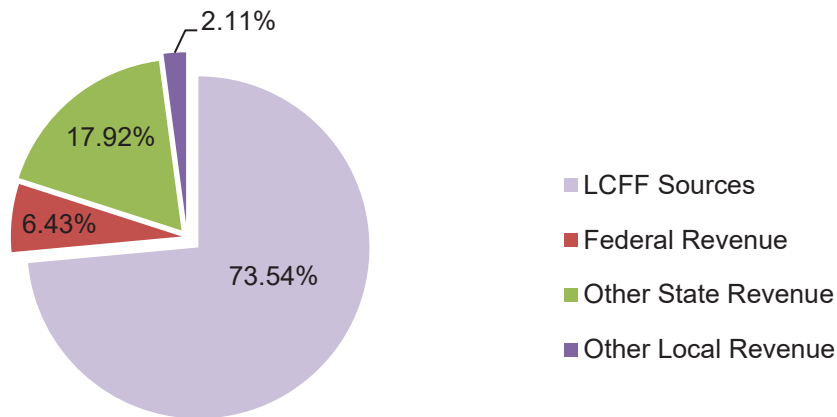


# COMBINED GENERAL FUND (01)

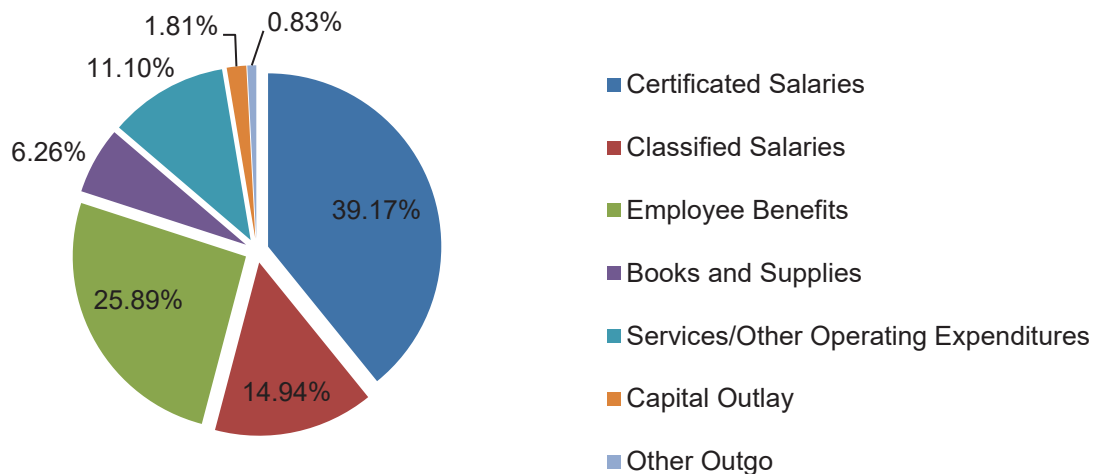
## Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (73.54%). Total projected revenue is \$816.44 million.



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employee's salaries and benefits represent the largest expenditures (79.99%). Total projected expenditures are \$912.53 million. In addition, the District transfers dollars to other funds totaling \$5.69 million for Certificates of Participation, Qualified Zone Academy Bonds, Advanced Learning Academy, and Nutrition Services.



The District relies on State revenue to run its daily operations in educating our students. The District projects to have a positive fund balance of approximately \$292.58 million, which includes \$129.12 million in restricted fund balances. In order to meet the 10% reserve cap as imposed by Education Code Section 42127.01(a) the District set aside \$71.72 million in other commitments for general fund mitigation for declining enrollment as well as for pending claim liability.

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	597,911,281.00	0.00	597,911,281.00	600,394,753.00	0.00	600,394,753.00	0.4%
2) Federal Revenue			8100-8299	136,300.00	138,137,144.59	138,273,444.59	136,300.00	52,341,727.54	52,478,027.54	-62.0%
3) Other State Revenue			8300-8599	18,004,936.37	216,509,889.51	234,514,825.88	14,875,857.46	131,436,059.03	146,311,916.49	-37.6%
4) Other Local Revenue			8600-8799	19,462,282.70	8,558,032.22	28,020,314.92	9,657,136.32	7,598,267.79	17,255,404.11	-38.4%
5) TOTAL, REVENUES				635,514,800.07	363,205,066.32	998,719,866.39	625,064,046.78	191,376,054.36	816,440,101.14	-18.3%
<b>B. EXPENDITURES</b>										
1) Certificated Salaries			1000-1999	236,764,072.31	133,146,431.48	369,910,503.79	247,362,904.85	110,031,880.22	357,394,785.07	-3.4%
2) Classified Salaries			2000-2999	74,502,072.02	67,970,225.42	142,472,297.44	74,967,691.42	61,375,161.09	136,342,852.51	-4.3%
3) Employee Benefits			3000-3999	108,143,030.59	102,945,424.74	211,088,455.33	131,380,579.81	104,853,802.08	236,234,381.89	11.9%
4) Books and Supplies			4000-4999	15,607,851.05	22,116,597.36	37,724,448.41	32,627,700.64	24,514,495.07	57,142,195.71	51.5%
5) Services and Other Operating Expenditures			5000-5999	53,705,599.52	44,981,382.26	98,686,981.78	69,595,512.01	31,675,741.30	101,271,253.31	2.6%
6) Capital Outlay			6000-6999	3,529,224.98	7,057,302.48	10,586,527.46	2,058,764.61	14,503,530.00	16,562,294.61	56.4%
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299	1,129,810.00	3,173,117.00	4,302,927.00	1,207,660.00	3,173,117.00	4,380,777.00	1.8%
8) Other Outgo - Transfers of Indirect Costs			7400-7499	(10,776,103.87)	9,352,425.64	(1,423,678.23)	(10,430,017.91)	7,935,454.53	(2,494,563.38)	75.2%
9) TOTAL, EXPENDITURES				482,605,556.60	390,742,906.38	873,348,462.98	548,770,795.43	358,063,181.29	906,833,976.72	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>										
				152,909,243.47	(27,537,840.06)	125,371,403.41	76,293,251.35	(166,687,126.93)	(90,393,875.58)	-172.1%
<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	6,371,191.33	2,387,374.58	8,758,565.91	5,697,559.53	0.00	5,697,559.53	-34.9%
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	(110,798,140.95)	110,798,140.95	0.00	(131,593,098.94)	131,593,098.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES				(117,169,332.28)	108,410,766.37	(8,758,565.91)	(137,290,658.47)	131,593,098.94	(5,697,559.53)	-34.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
				35,739,911.19	80,872,926.31	116,612,837.50	(60,997,407.12)	(35,094,027.99)	(96,091,435.11)	-182.4%
<b>F. FUND BALANCE, RESERVES</b>										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited			9791	188,725,281.36	86,865,426.32	275,590,707.68	224,464,537.09	164,209,799.09	388,674,336.18	41.0%
b) Audit Adjustments			9793	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)	
c) As of July 1 - Audited (F1a + F1b)			188,725,281.36	86,865,426.32	275,590,707.68	224,464,537.09	164,209,799.09	388,674,336.18	41.0%
d) Other Restatements		9795	(655.46)	(3,528,553.54)	(3,529,209.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,724,625.90	83,336,872.78	272,061,498.68	224,464,537.09	164,209,799.09	388,674,336.18	42.9%
2) Ending Balance, June 30 (E + F1e)			224,464,537.09	164,209,799.09	388,674,336.18	163,467,129.97	129,115,771.10	292,582,901.07	-24.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	164,209,799.09	164,209,799.09	0.00	129,115,771.10	129,115,771.10	-21.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	117,390,146.65	0.00	117,390,146.65	72,309,665.09	0.00	72,309,665.09	-38.4%
General Fund Mitigation for Declining Enrollment	0000	9760	105,390,146.65		105,390,146.65			0.00	
Pending Claim Liability	0000	9760	12,000,000.00		12,000,000.00			0.00	
General Fund Mitigation for Declining Enrollment	0000	9760			0.00	60,309,665.09		60,309,665.09	
Pending Claim Liability	0000	9760			0.00	12,000,000.00		12,000,000.00	
d) Assigned									
Other Assignments		9780	88,242,249.86	0.00	88,242,249.86	71,716,834.15	0.00	71,716,834.15	-18.7%
010033 Godinez Rental Fees	0000	9780	74,758.77		74,758.77			0.00	
010051 PARS 2018	0000	9780	12,461,485.11		12,461,485.11			0.00	
010052 Walker/Roosevelt Joint Use	0000	9780	300,000.00		300,000.00			0.00	
010053 Family and Community Engagement (FACE)	0000	9780	245,932.98		245,932.98			0.00	
010072 SPED Early Intervention Preschool Grant	0000	9780	3,880,181.02		3,880,181.02			0.00	
010076 E-Rate Category 2	0000	9780	12,520,781.73		12,520,781.73			0.00	
010803 Instructional Materials	0000	9780	22,975,793.58		22,975,793.58			0.00	
010910 Technology Refresh	0000	9780	2,449,250.92		2,449,250.92			0.00	
Fair Market Value	0000	9780	4,303,020.04		4,303,020.04			0.00	
Fiscal Stabilization	0000	9780	29,031,045.71		29,031,045.71			0.00	
010033 Godinez Rental Fees	0000	9780			0.00	74,758.77		74,758.77	
010051 PARS 2018	0000	9780			0.00	8,307,656.74		8,307,656.74	
010052 Walker/Roosevelt Joint Use	0000	9780			0.00	350,000.00		350,000.00	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
010053 Family and Community Engagement (FACE)	0000	9780			0.00	245,932.98		245,932.98	
010076 E-Rate Category 2	0000	9780			0.00	12,520,781.73		12,520,781.73	
010803 Instructional Materials	0000	9780			0.00	4,565,197.58		4,565,197.58	
010910 Technology Refresh	0000	9780			0.00	1,949,250.92		1,949,250.92	
Fiscal Stabilization	0000	9780			0.00	43,703,255.43		43,703,255.43	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,642,140.58	0.00	17,642,140.58	18,250,630.73	0.00	18,250,630.73	3.4%
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	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				

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)	
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<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)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	318,124,257.99	0.00	318,124,257.99	324,824,279.99	0.00	324,824,279.99	2.1%
Education Protection Account State Aid - Current Year		8012	95,321,660.00	0.00	95,321,660.00	101,599,977.00	0.00	101,599,977.00	6.6%
State Aid - Prior Years		8019	138,620.00	0.00	138,620.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homesowners' Exemptions		8021	546,489.00	0.00	546,489.00	546,489.00	0.00	546,489.00	0.0%
Timber Yield Tax		8022	.01	0.00	.01	.01	0.00	.01	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	121,907,961.00	0.00	121,907,961.00	121,907,961.00	0.00	121,907,961.00	0.0%
Unsecured Roll Taxes		8042	7,915,769.00	0.00	7,915,769.00	7,915,769.00	0.00	7,915,769.00	0.0%
Prior Years' Taxes		8043	2,078,041.00	0.00	2,078,041.00	2,078,041.00	0.00	2,078,041.00	0.0%
Supplemental Taxes		8044	11,222,926.00	0.00	11,222,926.00	11,222,926.00	0.00	11,222,926.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	48,230,447.00	0.00	48,230,447.00	48,230,447.00	0.00	48,230,447.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,102,581.00	0.00	20,102,581.00	20,102,581.00	0.00	20,102,581.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			625,588,752.00	0.00	625,588,752.00	638,428,471.00	0.00	638,428,471.00	2.1%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)		(1,000,000.00)	(10,000,000.00)		(10,000,000.00)	900.0%
All Other LCFF Transfers - Current Year	All Other	8091	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)	
Transfers to Charter Schools in Lieu of Property Taxes		8096	(26,677,471.00)	0.00	(26,677,471.00)	(28,033,718.00)	0.00	(28,033,718.00)	5.1%
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			597,911,281.00	0.00	597,911,281.00	600,394,753.00	0.00	600,394,753.00	0.4%
<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	9,335,922.74	9,335,922.74	0.00	9,318,927.00	9,318,927.00	-0.2%
Special Education Discretionary Grants		8182	0.00	1,330,620.31	1,330,620.31	0.00	1,207,651.00	1,207,651.00	-9.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		20,320,050.81	20,320,050.81	0.00	17,903,983.73	17,903,983.73	-11.9%
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		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		1,536,696.00	1,536,696.00		1,536,696.00	1,536,696.00	0.0%
Title III, Part A, English Learner Program	4203	8290		12,651.56	12,651.56		108,731.44	108,731.44	759.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		3,783,611.43	3,783,611.43		2,112,439.00	2,112,439.00	-44.2%
				0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		6,929,385.48	6,929,385.48		5,001,972.56	5,001,972.56	-27.8%
Career and Technical Education	3500-3599	8290		413,144.00	413,144.00		418,278.00	418,278.00	1.2%
All Other Federal Revenue	All Other	8290	136,300.00	94,475,062.26	94,611,362.26	136,300.00	14,733,048.81	14,869,348.81	-84.3%
TOTAL, FEDERAL REVENUE			136,300.00	138,137,144.59	138,273,444.59	136,300.00	52,341,727.54	52,478,027.54	-62.0%
<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									



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)	
Current Year	6500	8311		38,771,816.00	38,771,816.00		35,512,341.00	35,512,341.00	-8.4%
Prior Years	6500	8319		536,016.00	536,016.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	489,631.00	489,631.00	0.00	489,631.00	489,631.00	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	5,671,586.00	5,671,586.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,681,124.00	0.00	1,681,124.00	1,839,910.00	0.00	1,839,910.00	9.4%
Lottery - Unrestricted and Instructional Materials		8560	7,786,458.14	3,316,389.81	11,102,847.95	6,184,600.00	2,437,460.00	8,622,060.00	-22.3%
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		9,812,309.52	9,812,309.52		9,812,309.52	9,812,309.52	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,798,238.43	1,798,238.43		1,778,303.00	1,778,303.00	-1.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		278,719.88	278,719.88		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	8,537,354.23	155,835,182.87	164,372,537.10	6,851,347.46	81,406,014.51	88,257,361.97	-46.3%
TOTAL, OTHER STATE REVENUE			18,004,936.37	216,509,889.51	234,514,825.88	14,875,857.46	131,436,059.03	146,311,916.49	-37.6%
<b>OTHER LOCAL REVENUE</b>									
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	60,000.00	60,000.00	0.00	60,000.00	60,000.00	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)	
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	8,033.13	0.00	8,033.13	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	571,865.28	753,748.00	1,325,613.28	573,010.82	990,730.00	1,563,740.82	18.0%
Interest		8660	8,000,000.00	0.00	8,000,000.00	4,000,000.00	0.00	4,000,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,303,020.04	0.00	4,303,020.04	0.00	0.00	0.00	-100.0%
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	391,099.80	391,099.80	0.00	187,000.00	187,000.00	-52.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	4,753,937.75	5,978,985.42	10,732,923.17	4,008,573.00	4,986,338.79	8,994,911.79	-16.2%
Tuition		8710	1,825,426.50	1,374,199.00	3,199,625.50	1,075,552.50	1,374,199.00	2,449,751.50	-23.4%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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			19,462,282.70	8,558,032.22	28,020,314.92	9,657,136.32	7,598,267.79	17,255,404.11	-38.4%
TOTAL, REVENUES			635,514,800.07	363,205,066.32	998,719,866.39	625,064,046.78	191,376,054.36	816,440,101.14	-18.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	192,318,987.64	93,873,024.87	286,192,012.51	200,353,606.85	66,782,240.63	267,135,847.48	-6.7%
Certificated Pupil Support Salaries		1200	12,264,777.06	22,330,568.08	34,595,345.14	15,111,410.63	21,531,924.16	36,643,334.79	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	24,873,131.95	4,921,853.27	29,794,985.22	24,432,730.79	5,153,269.79	29,586,000.58	-0.7%
Other Certificated Salaries		1900	7,307,175.66	12,020,985.26	19,328,160.92	7,465,156.58	16,564,445.64	24,029,602.22	24.3%
TOTAL, CERTIFICATED SALARIES			236,764,072.31	133,146,431.48	369,910,503.79	247,362,904.85	110,031,880.22	357,394,785.07	-3.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	6,111,208.49	39,929,605.32	46,040,813.81	7,992,628.36	39,516,751.42	47,509,379.78	3.2%
Classified Support Salaries		2200	27,202,850.58	11,652,573.66	38,855,424.24	25,792,494.28	11,103,443.84	36,895,938.12	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	5,254,779.27	4,686,566.46	9,941,345.73	5,427,614.50	4,930,231.00	10,357,845.50	4.2%
Clerical, Technical and Office Salaries		2400	26,121,765.87	4,075,514.16	30,197,280.03	26,096,199.71	3,436,694.97	29,532,894.68	-2.2%
Other Classified Salaries		2900	9,811,467.81	7,625,965.82	17,437,433.63	9,658,754.57	2,388,039.86	12,046,794.43	-30.9%
TOTAL, CLASSIFIED SALARIES			74,502,072.02	67,970,225.42	142,472,297.44	74,967,691.42	61,375,161.09	136,342,852.51	-4.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	43,166,173.70	55,325,147.06	98,491,320.76	46,708,978.81	50,275,229.32	96,984,208.13	-1.5%
PERS		3201-3202	16,373,241.25	15,596,910.23	31,970,151.48	18,211,662.85	15,546,508.36	33,758,171.21	5.6%
OASDI/Medicare/Alternative		3301-3302	8,466,924.83	7,317,099.78	15,784,024.61	8,918,857.59	6,590,292.81	15,509,150.40	-1.7%
Health and Welfare Benefits		3401-3402	38,598,648.30	23,686,647.63	62,285,295.93	46,315,424.47	26,510,172.04	72,825,596.51	16.9%
Unemployment Insurance		3501-3502	1,536,981.73	1,019,608.04	2,556,589.77	206,693.15	113,216.89	319,910.04	-87.5%
Workers' Compensation		3601-3602	1,060.78	12.00	1,072.78	4,375,334.51	2,319,827.15	6,695,161.66	623,994.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	6,643,628.43	3,498,555.51	10,142,183.94	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,143,030.59	102,945,424.74	211,088,455.33	131,380,579.81	104,853,802.08	236,234,381.89	11.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	920,153.87	76,625.87	996,779.74	15,825,000.00	1,722,107.21	17,547,107.21	1,660.4%
Books and Other Reference Materials		4200	6,846.66	331,989.42	338,836.08	14,650.00	161,016.36	175,666.36	-48.2%
Materials and Supplies		4300	5,899,705.65	17,365,786.99	23,265,492.64	10,017,612.40	17,778,412.89	27,796,025.29	19.4%
Noncapitalized Equipment		4400	8,347,288.87	4,319,881.16	12,667,170.03	6,280,438.24	4,849,458.61	11,129,896.85	-12.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Food		4700	433,856.00	2,313.92	436,169.92	490,000.00	3,500.00	493,500.00	13.1%
TOTAL, BOOKS AND SUPPLIES			15,607,851.05	22,116,597.36	37,724,448.41	32,627,700.64	24,514,495.07	57,142,195.71	51.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	15,714,762.03	18,422,358.31	34,137,120.34	16,754,014.16	13,893,574.15	30,647,588.31	-10.2%
Travel and Conferences		5200	856,469.19	1,262,297.05	2,118,766.24	1,261,475.34	697,446.86	1,958,922.20	-7.5%
Dues and Memberships		5300	436,415.06	15,522.78	451,937.84	977,285.00	12,500.00	989,785.00	119.0%
Insurance		5400 - 5450	5,354,043.00	0.00	5,354,043.00	5,560,425.01	0.00	5,560,425.01	3.9%
Operations and Housekeeping Services		5500	11,079,095.45	237,670.04	11,316,765.49	13,475,912.00	15,000.00	13,490,912.00	19.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,550,439.47	5,515,208.17	8,065,647.64	3,761,718.60	3,851,984.22	7,613,702.82	-5.6%
Transfers of Direct Costs		5710	(605,328.25)	605,328.25	0.00	(316,136.48)	316,136.48	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,949.05	0.00	2,949.05	84,140.00	0.00	84,140.00	2,753.1%
Professional/Consulting Services and Operating Expenditures		5800	16,714,917.84	18,915,380.05	35,630,297.89	26,398,068.38	12,822,069.59	39,220,137.97	10.1%
Communications		5900	1,601,836.68	7,617.61	1,609,454.29	1,638,610.00	67,030.00	1,705,640.00	6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,705,599.52	44,981,382.26	98,686,981.78	69,595,512.01	31,675,741.30	101,271,253.31	2.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	20,690.40	0.00	20,690.40	0.00	0.00	0.00	-100.0%
Land Improvements		6170	71,192.79	3,128.00	74,320.79	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,575,168.23	6,221,257.25	7,796,425.48	807,455.60	12,803,530.00	13,610,985.60	74.6%
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	1,035,270.30	624,317.31	1,659,587.61	651,309.01	1,700,000.00	2,351,309.01	41.7%
Equipment Replacement		6500	826,903.26	208,599.92	1,035,503.18	600,000.00	0.00	600,000.00	-42.1%
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			3,529,224.98	7,057,302.48	10,586,527.46	2,058,764.61	14,503,530.00	16,562,294.61	56.4%
<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	7,000.00	7,000.00	0.00	7,000.00	7,000.00	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%

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)	
Payments to County Offices		7142	1,129,810.00	3,166,117.00	4,295,927.00	1,207,660.00	3,166,117.00	4,373,777.00	1.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,129,810.00	3,173,117.00	4,302,927.00	1,207,660.00	3,173,117.00	4,380,777.00	1.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(9,352,425.64)	9,352,425.64	0.00	(7,935,454.53)	7,935,454.53	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,423,678.23)	0.00	(1,423,678.23)	(2,494,563.38)	0.00	(2,494,563.38)	75.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,776,103.87)	9,352,425.64	(1,423,678.23)	(10,430,017.91)	7,935,454.53	(2,494,563.38)	75.2%
TOTAL, EXPENDITURES			482,605,556.60	390,742,906.38	873,348,462.98	548,770,795.43	358,063,181.29	906,833,976.72	3.8%
<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>									



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)	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,264,629.00	0.00	2,264,629.00	1,504,960.00	0.00	1,504,960.00	-33.5%
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	6,563.47	0.00	6,563.47	10,000.00	0.00	10,000.00	52.4%
Other Authorized Interfund Transfers Out		7619	4,099,998.86	2,387,374.58	6,487,373.44	4,182,599.53	0.00	4,182,599.53	-35.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,371,191.33	2,387,374.58	8,758,565.91	5,697,559.53	0.00	5,697,559.53	-34.9%
<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>									
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	(110,798,140.95)	110,798,140.95	0.00	(131,674,147.03)	131,674,147.03	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	81,048.09	(81,048.09)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(110,798,140.95)	110,798,140.95	0.00	(131,593,098.94)	131,593,098.94	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(117,169,332.28)	108,410,766.37	(8,758,565.91)	(137,290,658.47)	131,593,098.94	(5,697,559.53)	-34.9%

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	597,911,281.00	0.00		597,911,281.00	600,394,753.00	0.00		600,394,753.00	0.4%	
2) Federal Revenue			8100-8299	136,300.00	138,137,144.59		138,273,444.59	136,300.00	52,341,727.54		52,478,027.54	-62.0%	
3) Other State Revenue			8300-8599	18,004,936.37	216,509,889.51		234,514,825.88	14,875,857.46	131,436,059.03		146,311,916.49	-37.6%	
4) Other Local Revenue			8600-8799	19,462,282.70	8,558,032.22		28,020,314.92	9,657,136.32	7,598,267.79		17,255,404.11	-38.4%	
5) TOTAL, REVENUES				635,514,800.07	363,205,066.32		998,719,866.39	625,064,046.78	191,376,054.36		816,440,101.14	-18.3%	
<b>B. EXPENDITURES (Objects 1000-7999)</b>													
1) Instruction	1000-1999			279,145,904.70	246,629,508.43		525,775,413.13	324,766,132.48	218,332,497.34		543,098,629.82	3.3%	
2) Instruction - Related Services	2000-2999			60,658,910.46	51,050,883.12		111,709,793.58	65,883,104.83	49,023,715.36		114,906,820.19	2.9%	
3) Pupil Services	3000-3999			42,062,701.93	47,568,690.89		89,631,392.82	51,417,065.32	40,613,402.22		92,030,467.54	2.7%	
4) Ancillary Services	4000-4999			10,497,583.18	354,433.43		10,852,016.61	11,529,703.37	897,559.06		12,427,262.43	14.5%	
5) Community Services	5000-5999			320,026.35	0.00		320,026.35	194,382.49	142.00		194,524.49	-39.2%	
6) Enterprise	6000-6999			0.00	0.00		0.00	0.00	0.00		0.00	0.0%	
7) General Administration	7000-7999			39,015,267.59	10,610,352.65		49,625,620.24	41,997,660.96	9,127,255.83		51,124,916.79	3.0%	
8) Plant Services	8000-8999			49,765,988.39	31,355,920.86		81,121,909.25	51,765,621.98	36,895,492.48		88,661,114.46	9.3%	
9) Other Outgo	9000-9999	Except 7600-7699		1,139,174.00	3,173,117.00		4,312,291.00	1,217,124.00	3,173,117.00		4,390,241.00	1.8%	
10) TOTAL, EXPENDITURES				482,605,556.60	390,742,906.38		873,348,462.98	548,770,795.43	358,063,181.29		906,833,976.72	3.8%	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>													
				152,909,243.47	(27,537,840.06)		125,371,403.41	76,293,251.35	(166,687,126.93)		(90,393,875.58)	-172.1%	
<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	6,371,191.33	2,387,374.58		8,758,565.91	5,697,559.53	0.00		5,697,559.53	-34.9%	
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	(110,798,140.95)	110,798,140.95		0.00	(131,593,098.94)	131,593,098.94		0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES				(117,169,332.28)	108,410,766.37		(8,758,565.91)	(137,290,658.47)	131,593,098.94		(5,697,559.53)	-34.9%	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>													
				35,739,911.19	80,872,926.31		116,612,837.50	(60,997,407.12)	(35,094,027.99)		(96,091,435.11)	-182.4%	
<b>F. FUND BALANCE, RESERVES</b>													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited			9791	188,725,281.36	86,865,426.32		275,590,707.68	224,464,537.09	164,209,799.09		388,674,336.18	41.0%	

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)			188,725,281.36	86,865,426.32	275,590,707.68	224,464,537.09	164,209,799.09	388,674,336.18	41.0%
d) Other Restatements		9795	(655.46)	(3,528,553.54)	(3,529,209.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,724,625.90	83,336,872.78	272,061,498.68	224,464,537.09	164,209,799.09	388,674,336.18	42.9%
2) Ending Balance, June 30 (E + F1e)			224,464,537.09	164,209,799.09	388,674,336.18	163,467,129.97	129,115,771.10	292,582,901.07	-24.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	164,209,799.09	164,209,799.09	0.00	129,115,771.10	129,115,771.10	-21.4%
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	117,390,146.65	0.00	117,390,146.65	72,309,665.09	0.00	72,309,665.09	-38.4%
General Fund Mitigation for Declining Enrollment	0000	9760	105,390,146.65		105,390,146.65			0.00	
Pending Claim Liability	0000	9760	12,000,000.00		12,000,000.00			0.00	
General Fund Mitigation for Declining Enrollment	0000	9760			0.00	60,309,665.09		60,309,665.09	
Pending Claim Liability	0000	9760			0.00	12,000,000.00		12,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	88,242,249.86	0.00	88,242,249.86	71,716,834.15	0.00	71,716,834.15	-18.7%
010033 Godinez Rental Fees	0000	9780	74,758.77		74,758.77			0.00	
010051 PARS 2018	0000	9780	12,461,485.11		12,461,485.11			0.00	
010052 Walker/Roosevelt Joint Use	0000	9780	300,000.00		300,000.00			0.00	
010053 Family and Community Engagement (FACE)	0000	9780	245,932.98		245,932.98			0.00	
010072 SPED Early Intervention Preschool Grant	0000	9780	3,880,181.02		3,880,181.02			0.00	
010076 E-Rate Category 2	0000	9780	12,520,781.73		12,520,781.73			0.00	
010803 Instructional Materials	0000	9780	22,975,793.58		22,975,793.58			0.00	
010910 Technology Refresh	0000	9780	2,449,250.92		2,449,250.92			0.00	
Fair Market Value	0000	9780	4,303,020.04		4,303,020.04			0.00	
Fiscal Stabilization	0000	9780	29,031,045.71		29,031,045.71			0.00	
010033 Godinez Rental Fees	0000	9780			0.00	74,758.77		74,758.77	
010051 PARS 2018	0000	9780			0.00	8,307,656.74		8,307,656.74	

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)	
010052 Walker/Roosevelt Joint Use	0000	9780			0.00	350,000.00		350,000.00	
010053 Family and Community Engagement (FACE)	0000	9780			0.00	245,932.98		245,932.98	
010076 E-Rate Category 2	0000	9780			0.00	12,520,781.73		12,520,781.73	
010803 Instructional Materials	0000	9780			0.00	4,565,197.58		4,565,197.58	
010910 Technology Refresh	0000	9780			0.00	1,949,250.92		1,949,250.92	
Fiscal Stabilization	0000	9780			0.00	43,703,255.43		43,703,255.43	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,642,140.58	0.00	17,642,140.58	18,250,630.73	0.00	18,250,630.73	3.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Exhibit: Restricted Balance Detail

Santa Ana Unified  
Orange County

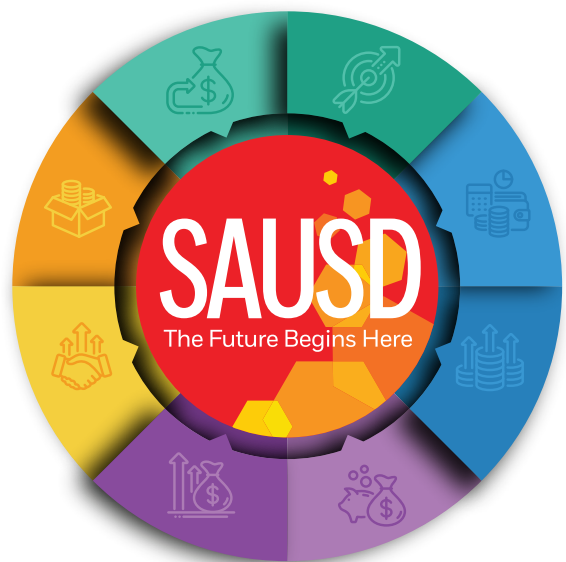
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Form 01  
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Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	41,337,646.61	53,036,355.08
6211	Literacy Coaches and Reading Specialists Grant Program	1,270,895.00	1,270,895.00
6266	Educator Effectiveness, FY 2021-22	7,857,974.17	4,976,238.66
6300	Lottery : Instructional Materials	6,624,654.45	6,635,007.24
6332	CA Community Schools Partnership Act - Implementation Grant	5,384,863.64	3,929,560.05
6546	Mental Health-Related Services	1,028,088.87	0.00
6547	Special Education Early Intervention Preschool Grant	4,727,266.00	7,036,055.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,297,267.28	2,165,843.01
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KLT Funds	5,671,586.00	5,671,586.00
7085	Learning Communities for School Success Program	1,999,998.00	1,265,343.48
7311	Classified School Employee Professional Development Block Grant	22,556.92	0.00
7388	SB 117 COVID-19 LEA Response Funds	186,101.09	186,101.09
7412	A-G Access/Success Grant	2,929,267.33	1,442,414.58
7413	A-G Learning Loss Mitigation Grant	1,073,914.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	11,978,117.85	1,735,706.32
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,119,239.98	1,149,962.43
7435	Learning Recovery Emergency Block Grant	50,431,357.17	27,320,314.52
7810	Other Restricted State	341,900.19	127,242.90
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,766,972.69	4,201,642.16
9010	Other Restricted Local	6,140,131.85	6,965,503.58
Total, Restricted Balance		164,209,799.09	129,115,771.10





# STUDENT ACTIVITY SPECIAL REVENUE FUND



# **Student Activity Special Revenue Fund (08)**



Effective 2020-21 the Student Activity Special Revenue fund is established to account for those student body activities that do not meet the fiduciary activity criteria pursuant to GASB 84 but are determined to be governmental activities. CDE determined that associated student body (ASB) activities should be considered restricted because Education Code (EC) Section 48930 specifies that the purpose of ASBs is to conduct activities on behalf of the students for whom those funds are collected. It can be inferred that the funds are held for current students at the same school at which the funds were raised. In addition, EC 48933 indicates that the ASB funds should be expended subject to procedures established by the ASBs. LEAs are required to use this resource for reporting all governmental student body activities. After the year-end close, the beginning balance is updated to reflect the unaudited actual balances of the student activity funds.

The fund balance of \$2.42 million is reserved for student body activities.

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	2,254,072.30	2,366,775.92	5.0%
5) TOTAL, REVENUES			2,254,072.30	2,366,775.92	5.0%
<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	2,092,455.40	2,197,078.17	10.0%
5) Services and Other Operating Expenditures		5000-5999	4,884.00	5,128.20	5.0%
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			2,097,339.40	2,202,206.37	15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			156,732.90	164,569.55	5.0%
<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>			156,732.90	164,569.55	5.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,095,208.98	2,251,941.88	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,095,208.98	2,251,941.88	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,095,208.98	2,251,941.88	7.5%
2) Ending Balance, June 30 (E + F1e)			2,251,941.88	2,416,511.43	7.3%
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	2,251,941.88	2,416,511.43	7.3%

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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,254,072.30	2,366,775.92	5.0%
TOTAL, REVENUES			2,254,072.30	2,366,775.92	5.0%
<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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<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%
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>					
Materials and Supplies		4300	2,036,329.32	2,138,145.79	5.0%
Noncapitalized Equipment		4400	56,126.08	58,932.38	5.0%
TOTAL, BOOKS AND SUPPLIES			2,092,455.40	2,197,078.17	10.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	4,884.00	5,128.20	5.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,884.00	5,128.20	5.0%
<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			2,097,339.40	2,202,206.37	15.0%
<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	2,254,072.30	2,366,775.92	5.0%
5) TOTAL, REVENUES			2,254,072.30	2,366,775.92	5.0%
<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		2,097,339.40	2,202,206.37	5.0%
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			2,097,339.40	2,202,206.37	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			156,732.90	164,569.55	5.0%
<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>			156,732.90	164,569.55	5.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,095,208.98	2,251,941.88	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,095,208.98	2,251,941.88	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,095,208.98	2,251,941.88	7.5%
2) Ending Balance, June 30 (E + F1e)			2,251,941.88	2,416,511.43	7.3%
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	2,251,941.88	2,416,511.43	7.3%

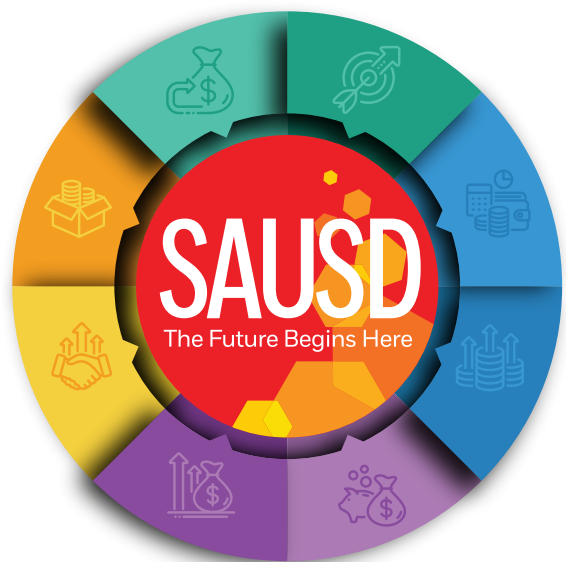
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	2,251,941.88	2,416,511.43
Total, Restricted Balance		2,251,941.88	2,416,511.43





# CHARTER SCHOOLS SPECIAL REVENUE FUND

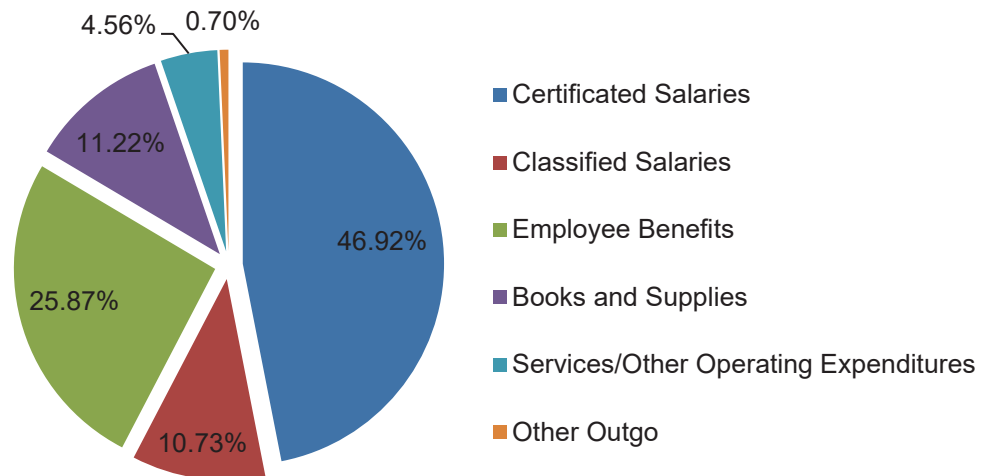
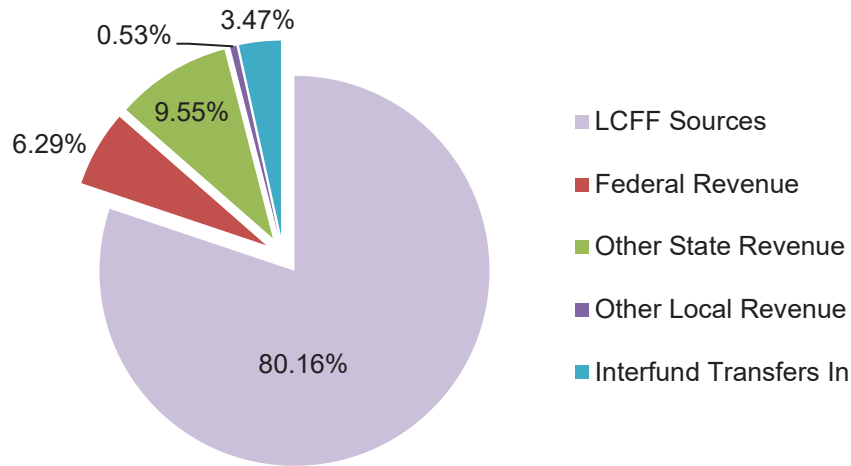


# Charter Schools Special Revenue Fund (09)



The Charter Schools Special Revenue Fund is a special revenue fund used to record pass-through financial activities for Advanced Learning Academy (ALA).

Fund 09 is utilized as the chief operating fund to account separately for activities of ALA.



The District projects ALA to have a positive fund balance of approximately \$2.39 million, which includes \$1.03 million in restricted fund balances and \$19 thousand in fair value of investments.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,623,195.00	4,526,353.00	-2.1%
2) Federal Revenue		8100-8299	1,055,552.70	355,261.97	-66.3%
3) Other State Revenue		8300-8599	2,011,146.49	539,524.84	-73.2%
4) Other Local Revenue		8600-8799	50,580.83	30,000.00	-40.7%
5) TOTAL, REVENUES			7,740,475.02	5,451,139.81	-29.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,470,239.27	2,936,475.63	-15.4%
2) Classified Salaries		2000-2999	634,432.11	671,721.00	5.9%
3) Employee Benefits		3000-3999	1,594,506.39	1,619,281.71	1.6%
4) Books and Supplies		4000-4999	594,808.73	702,552.90	18.1%
5) Services and Other Operating Expenditures		5000-5999	260,246.40	285,147.00	9.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	319,386.20	43,742.21	-86.3%
9) TOTAL, EXPENDITURES			6,873,619.10	6,258,920.45	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			866,855.92	(807,780.64)	-193.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	176,125.56	195,699.53	11.1%
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			176,125.56	195,699.53	11.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,042,981.48	(612,081.11)	-158.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,986,274.16	3,002,858.64	51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,986,274.16	3,002,858.64	51.2%
d) Other Restatements		9795	(26,397.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,959,877.16	3,002,858.64	53.2%
2) Ending Balance, June 30 (E + F1e)			3,002,858.64	2,390,777.53	-20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,498,151.05	1,031,703.96	-31.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,504,707.59	1,359,073.57	-9.7%
Fiscal Stabilization	0000	9780	1,485,093.22		
Fair Value of Investments	0000	9780	19,614.37		
Fiscal Stabilization	0000	9780		1,339,459.20	
Fair Value of Investments	0000	9780		19,614.37	
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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	2,981,300.00	3,211,905.00	7.7%
Education Protection Account State Aid - Current Year		8012	60,490.00	60,490.00	0.0%
State Aid - Prior Years		8019	388,113.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,193,292.00	1,253,958.00	5.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,623,195.00	4,526,353.00	-2.1%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	74,461.56	64,078.87	-13.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	981,091.14	291,183.10	-70.3%
TOTAL, FEDERAL REVENUE			1,055,552.70	355,261.97	-66.3%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,585.00	10,913.00	13.9%
Lottery - Unrestricted and Instructional Materials		8560	86,191.65	65,886.00	-23.6%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,711,887.00	259,243.00	-84.9%
TOTAL, OTHER STATE REVENUE			2,011,146.49	539,524.84	-73.2%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,614.37	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	966.46	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,580.83	30,000.00	-40.7%
TOTAL, REVENUES			7,740,475.02	5,451,139.81	-29.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,644,223.91	2,429,262.75	-8.1%
Certificated Pupil Support Salaries		1200	119,634.83	109,503.00	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	359,903.84	338,221.38	-6.0%
Other Certificated Salaries		1900	346,476.69	59,488.50	-82.8%
TOTAL, CERTIFICATED SALARIES			3,470,239.27	2,936,475.63	-15.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	59,856.89	113,480.00	89.6%
Classified Support Salaries		2200	146,565.17	142,510.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	274,408.09	291,246.00	6.1%
Other Classified Salaries		2900	153,601.96	124,485.00	-19.0%
TOTAL, CLASSIFIED SALARIES			634,432.11	671,721.00	5.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	887,464.45	804,581.37	-9.3%
PERS		3201-3202	158,268.52	159,760.90	0.9%
OASDI/Medicare/Alternative		3301-3302	98,354.44	98,097.87	-0.3%
Health and Welfare Benefits		3401-3402	430,071.86	431,395.10	0.3%
Unemployment Insurance		3501-3502	20,347.12	2,238.71	-89.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	48,678.46	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	74,529.30	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,594,506.39	1,619,281.71	1.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,714.33	0.00	-100.0%
Materials and Supplies		4300	499,567.25	654,552.90	31.0%
Noncapitalized Equipment		4400	79,527.15	48,000.00	-39.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			594,808.73	702,552.90	18.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	21,500.00	16,000.00	-25.6%
Travel and Conferences		5200	21,000.00	40,950.00	95.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	87,997.00	92,397.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,090.37	10,000.00	-41.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,262.25	15,000.00	563.1%
Professional/Consulting Services and Operating Expenditures		5800	105,203.78	110,800.00	5.3%
Communications		5900	5,193.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,246.40	285,147.00	9.6%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	319,386.20	43,742.21	-86.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			319,386.20	43,742.21	-86.3%
TOTAL, EXPENDITURES			6,873,619.10	6,258,920.45	-8.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	176,125.56	195,699.53	11.1%
(a) TOTAL, INTERFUND TRANSFERS IN			176,125.56	195,699.53	11.1%
<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>					



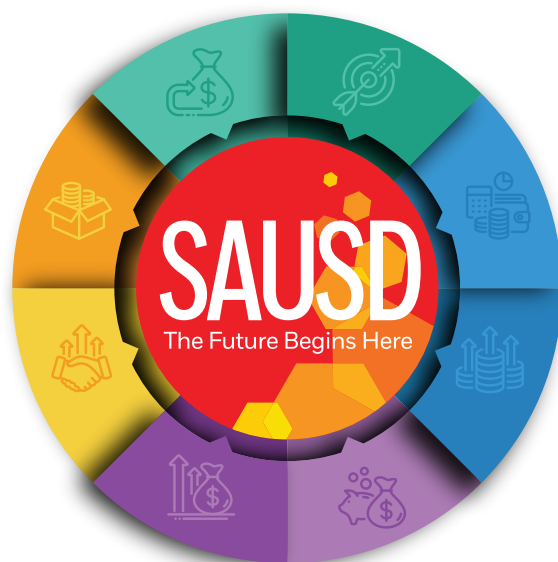
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		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%
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)			176,125.56	195,699.53	11.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,623,195.00	4,526,353.00	-2.1%
2) Federal Revenue		8100-8299	1,055,552.70	355,261.97	-66.3%
3) Other State Revenue		8300-8599	2,011,146.49	539,524.84	-73.2%
4) Other Local Revenue		8600-8799	50,580.83	30,000.00	-40.7%
5) TOTAL, REVENUES			7,740,475.02	5,451,139.81	-29.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,590,003.72	4,515,510.79	-1.6%
2) Instruction - Related Services	2000-2999		1,414,970.55	1,062,466.06	-24.9%
3) Pupil Services	3000-3999		166,706.53	243,317.16	46.0%
4) Ancillary Services	4000-4999		75,362.54	78,625.50	4.3%
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		320,236.20	44,542.21	-86.1%
8) Plant Services	8000-8999		306,339.56	314,458.73	2.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,873,619.10	6,258,920.45	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			866,855.92	(807,780.64)	-193.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	176,125.56	195,699.53	11.1%
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			176,125.56	195,699.53	11.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,042,981.48	(612,081.11)	-158.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,986,274.16	3,002,858.64	51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,986,274.16	3,002,858.64	51.2%
d) Other Restatements		9795	(26,397.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,959,877.16	3,002,858.64	53.2%
2) Ending Balance, June 30 (E + F1e)			3,002,858.64	2,390,777.53	-20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,498,151.05	1,031,703.96	-31.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,504,707.59	1,359,073.57	-9.7%
Fiscal Stabilization	0000	9780	1,485,093.22		
Fair Value of Investments	0000	9780	19,614.37		
Fiscal Stabilization	0000	9780		1,339,459.20	
Fair Value of Investments	0000	9780		19,614.37	
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
2600	Expanded Learning Opportunities Program	247,683.00	104,346.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	85,986.00	85,986.00
6300	Lottery: Instructional Materials	150,190.18	168,816.18
6500	Special Education	12,695.00	12,695.56
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	54,193.00	6,576.07
7311	Classified School Employee Professional Development Block Grant	1,097.00	1,097.00
7413	A-G Learning Loss Mitigation Grant	18,601.68	0.00
7425	Expanded Learning Opportunities (ELO) Grant	80,570.04	0.00
7435	Learning Recovery Emergency Block Grant	388,874.00	197,863.00
7810	Other Restricted State	3,937.00	0.00
9010	Other Restricted Local	4,324.15	4,324.15
Total, Restricted Balance		1,498,151.05	1,031,703.96



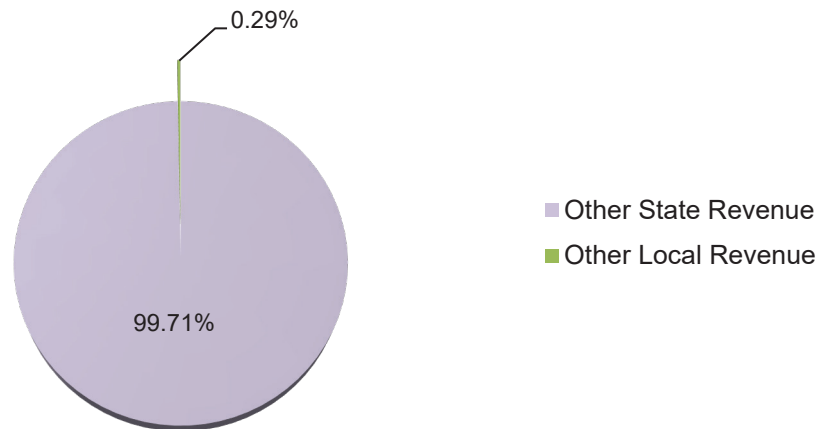
# CHILD DEVELOPMENT FUND



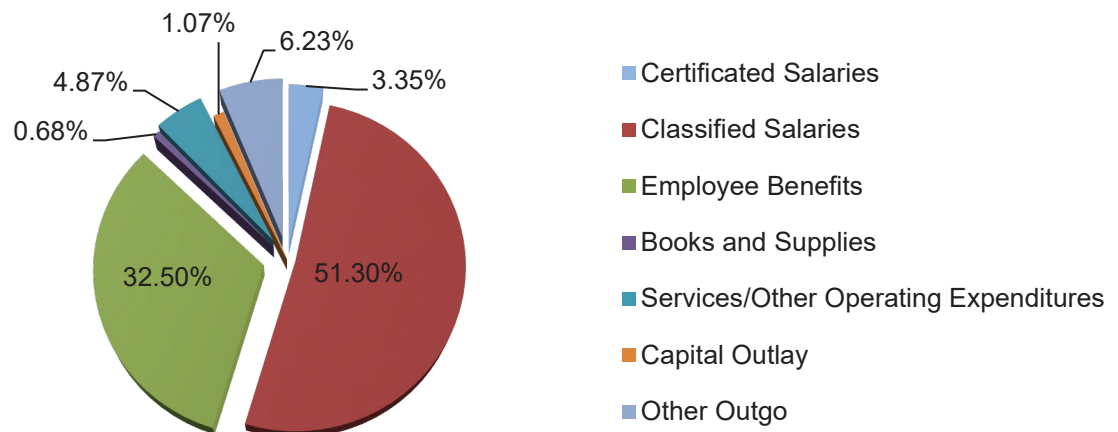
# Child Development Fund (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$18.71 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (87.15%). Total projected expenditures are \$18.69 million.



The District relies on State revenue to run its daily operations in educating our preschool students.

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District plans to spend any excess amount by June 30, 2024 (or later).



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	19,394,866.50	18,651,030.00	-3.8%
4) Other Local Revenue		8600-8799	89,674.36	55,000.00	-38.7%
5) TOTAL, REVENUES			19,484,540.86	18,706,030.00	-4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	582,764.49	626,843.00	7.6%
2) Classified Salaries		2000-2999	9,755,887.83	9,587,094.00	-1.7%
3) Employee Benefits		3000-3999	4,771,763.69	6,074,407.64	27.3%
4) Books and Supplies		4000-4999	1,346,157.44	127,878.61	-90.5%
5) Services and Other Operating Expenditures		5000-5999	1,570,235.87	911,000.41	-42.0%
6) Capital Outlay		6000-6999	454,376.92	200,000.00	-56.0%
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	953,680.26	1,163,806.34	22.0%
9) TOTAL, EXPENDITURES			19,434,866.50	18,691,030.00	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49,674.36	15,000.00	-69.8%
<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>			49,674.36	15,000.00	-69.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,241,937.44	1,291,611.80	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,241,937.44	1,291,611.80	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,241,937.44	1,291,611.80	4.0%
2) Ending Balance, June 30 (E + F1e)			1,291,611.80	1,306,611.80	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,291,611.80	1,306,611.80	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	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	65,582.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			65,582.00		
<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	65,582.00		
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			65,582.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	17,398,336.93	17,399,233.93	0.0%
All Other State Revenue	All Other	8590	1,996,529.57	1,251,796.07	-37.3%
TOTAL, OTHER STATE REVENUE			19,394,866.50	18,651,030.00	-3.8%
<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%
Interest		8660	40,000.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	34,674.36	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	15,000.00	15,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,674.36	55,000.00	-38.7%
TOTAL, REVENUES			19,484,540.86	18,706,030.00	-4.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	93,065.42	0.00	-100.0%
Certificated Pupil Support Salaries		1200	76,678.52	209,901.00	173.7%
Certificated Supervisors' and Administrators' Salaries		1300	268,802.63	271,273.00	0.9%
Other Certificated Salaries		1900	144,217.92	145,669.00	1.0%
TOTAL, CERTIFICATED SALARIES			582,764.49	626,843.00	7.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	8,633,543.49	8,276,663.00	-4.1%
Classified Support Salaries		2200	123,308.96	125,907.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	259,435.15	446,397.00	72.1%
Clerical, Technical and Office Salaries		2400	193,766.95	166,063.00	-14.3%

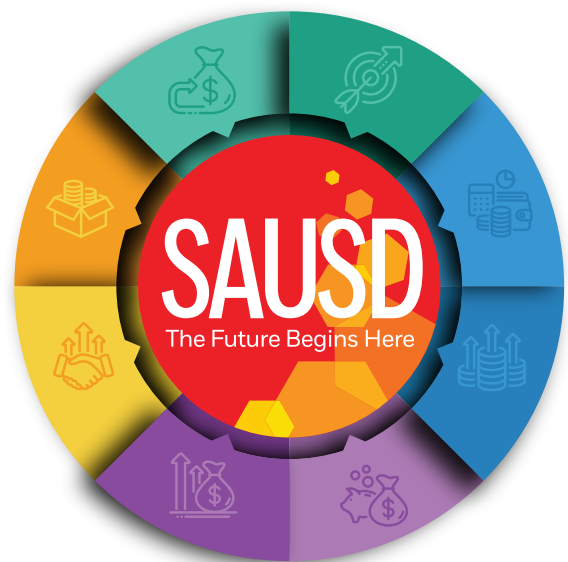
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	545,833.28	572,064.00	4.8%
TOTAL, CLASSIFIED SALARIES			9,755,887.83	9,587,094.00	-1.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,532,791.67	1,654,979.74	8.0%
PERS		3201-3202	878,673.40	1,139,144.25	29.6%
OASDI/Medicare/Alternative		3301-3302	387,225.73	415,920.78	7.4%
Health and Welfare Benefits		3401-3402	1,922,155.83	2,496,720.05	29.9%
Unemployment Insurance		3501-3502	50,917.06	6,126.23	-88.0%
Workers' Compensation		3601-3602	0.00	137,888.15	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	223,628.44	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,771,763.69	6,074,407.64	27.3%
<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	689,797.17	122,878.61	-82.2%
Noncapitalized Equipment		4400	656,360.27	5,000.00	-99.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,346,157.44	127,878.61	-90.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	1,242,013.40	660,600.41	-46.8%
Travel and Conferences		5200	20,797.90	26,000.00	25.0%
Dues and Memberships		5300	1,050.00	1,050.00	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	89,176.66	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,499.56	2,100.00	-40.0%
Professional/Consulting Services and Operating Expenditures		5800	212,698.35	220,000.00	3.4%
Communications		5900	1,000.00	1,250.00	25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,570,235.87	911,000.41	-42.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	414,128.93	200,000.00	-51.7%
Equipment		6400	39,747.99	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			454,376.92	200,000.00	-56.0%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	953,680.26	1,163,806.34	22.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			953,680.26	1,163,806.34	22.0%
TOTAL, EXPENDITURES			19,434,866.50	18,691,030.00	-3.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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	19,394,866.50	18,651,030.00	-3.8%
4) Other Local Revenue		8600-8799	89,674.36	55,000.00	-38.7%
5) TOTAL, REVENUES			19,484,540.86	18,706,030.00	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		15,334,333.13	14,160,905.00	-7.7%
2) Instruction - Related Services	2000-2999		1,474,090.72	1,699,752.13	15.3%
3) Pupil Services	3000-3999		1,059,026.50	1,358,351.48	28.3%
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		953,680.26	1,163,806.34	22.0%
8) Plant Services	8000-8999		613,735.89	308,215.05	-49.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,434,866.50	18,691,030.00	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			49,674.36	15,000.00	-69.8%
<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>			49,674.36	15,000.00	-69.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,241,937.44	1,291,611.80	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,241,937.44	1,291,611.80	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,241,937.44	1,291,611.80	4.0%
2) Ending Balance, June 30 (E + F1e)			1,291,611.80	1,306,611.80	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,291,611.80	1,306,611.80	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
5059		Child Development: ARP California State Preschool Program One-time Stipend		302,400.00	302,400.00
6130		Child Development: Center-Based Reserve Account		989,211.80	1,004,211.80
Total, Restricted Balance				1,291,611.80	1,306,611.80

# CAFETERIA SPECIAL REVENUE FUND

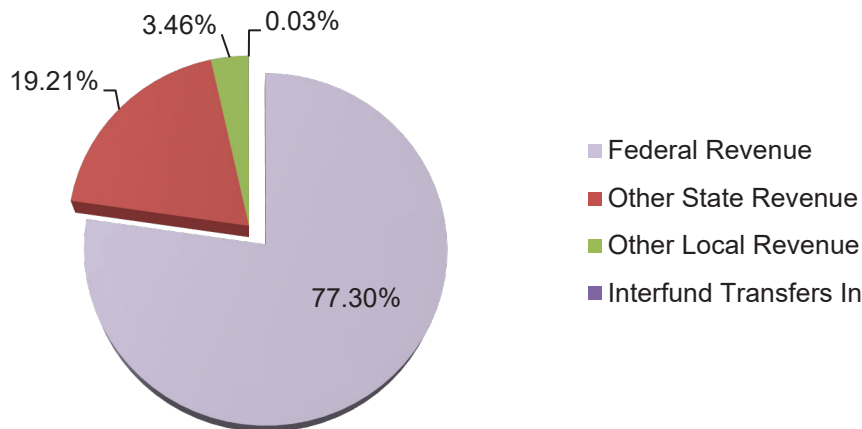




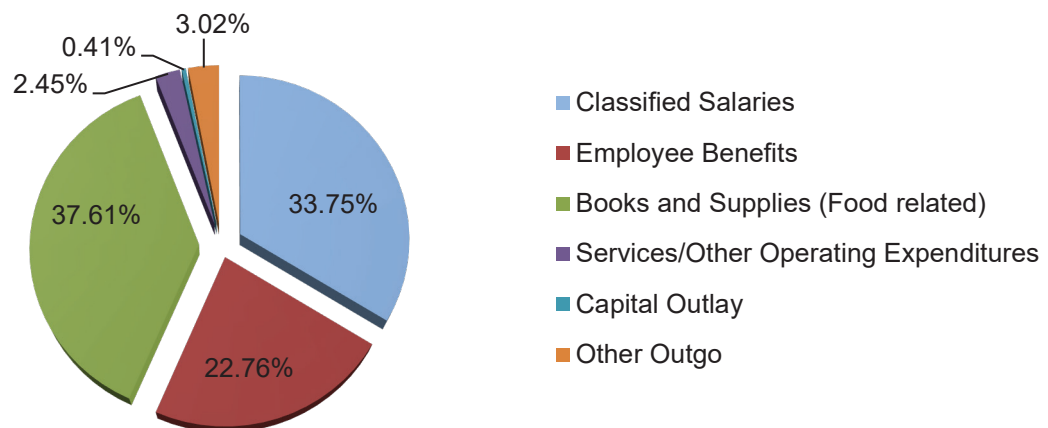
# Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from the Federal reimbursement process (77.30%). The total projected revenue is \$36.49 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Employee compensation represents the largest expenditures (56.51%). Total projected expenditures are \$42.55 million.



The District relies on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$6.06 million more than its anticipated revenue by June 30, 2024 (or later) in conformance with the Budget Agreement with the California Department of Education.

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	29,513,410.47	28,210,405.00	-4.4%
3) Other State Revenue		8300-8599	7,066,474.00	7,009,500.00	-0.8%
4) Other Local Revenue		8600-8799	1,262,761.94	1,262,761.94	0.0%
5) TOTAL, REVENUES			37,842,646.41	36,482,666.94	-3.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,082,273.27	14,360,477.00	-4.8%
3) Employee Benefits		3000-3999	8,104,610.50	9,685,737.79	19.5%
4) Books and Supplies		4000-4999	15,444,701.30	16,003,187.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	1,192,992.92	1,040,753.00	-12.8%
6) Capital Outlay		6000-6999	4,824,821.80	175,000.00	-96.4%
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	150,611.77	1,287,014.83	754.5%
9) TOTAL, EXPENDITURES			44,800,011.56	42,552,169.62	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,957,365.15)	(6,069,502.68)	-12.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,563.47	10,000.00	52.4%
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			6,563.47	10,000.00	52.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,950,801.68)	(6,059,502.68)	-12.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,125,530.48	7,174,728.80	-49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,125,530.48	7,174,728.80	-49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,125,530.48	7,174,728.80	-49.2%
2) Ending Balance, June 30 (E + F1e)			7,174,728.80	1,115,226.12	-84.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,174,728.80	997,163.98	-86.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	118,062.14	New
Fair Value of Investments	0000	9780		118,062.14	
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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	28,981,779.47	27,678,774.00	-4.5%
Donated Food Commodities		8221	531,631.00	531,631.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,513,410.47	28,210,405.00	-4.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	7,002,728.00	7,002,728.00	0.0%
All Other State Revenue		8590	63,746.00	6,772.00	-89.4%
TOTAL, OTHER STATE REVENUE			7,066,474.00	7,009,500.00	-0.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	3,000.00	3,000.00	0.0%
Food Service Sales		8634	535,427.00	535,427.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	79,050.00	79,050.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	118,062.14	118,062.14	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	527,222.80	527,222.80	0.0%
TOTAL, OTHER LOCAL REVENUE			1,262,761.94	1,262,761.94	0.0%
TOTAL, REVENUES			37,842,646.41	36,482,666.94	-3.6%
<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	12,216,996.68	11,670,357.00	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	2,599,846.52	2,485,848.00	-4.4%
Clerical, Technical and Office Salaries		2400	265,430.07	204,272.00	-23.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,082,273.27	14,360,477.00	-4.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,405.63	21,569.34	-21.3%
PERS		3201-3202	3,404,704.00	3,727,466.73	9.5%
OASDI/Medicare/Alternative		3301-3302	1,047,200.17	1,047,445.88	0.0%
Health and Welfare Benefits		3401-3402	3,551,774.88	4,389,228.52	23.6%
Unemployment Insurance		3501-3502	73,525.82	7,459.85	-89.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	194,202.58	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	298,364.89	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,104,610.50	9,685,737.79	19.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,659,668.79	368,000.00	-77.8%
Noncapitalized Equipment		4400	146,831.78	68,900.00	-53.1%
Food		4700	13,638,200.73	15,566,287.00	14.1%
TOTAL, BOOKS AND SUPPLIES			15,444,701.30	16,003,187.00	3.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	82,000.00	New
Travel and Conferences		5200	7,842.00	2,300.00	-70.7%
Dues and Memberships		5300	337.00	337.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	62,200.00	106,456.00	71.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	961,523.19	795,000.00	-17.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,024.86)	(101,240.00)	677.3%
Professional/Consulting Services and Operating Expenditures		5800	173,654.84	153,800.00	-11.4%
Communications		5900	460.75	2,100.00	355.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,192,992.92	1,040,753.00	-12.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	1,525,103.73	0.00	-100.0%
Equipment		6400	3,299,718.07	175,000.00	-94.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,824,821.80	175,000.00	-96.4%
<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	150,611.77	1,287,014.83	754.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			150,611.77	1,287,014.83	754.5%
TOTAL, EXPENDITURES			44,800,011.56	42,552,169.62	-5.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	6,563.47	10,000.00	52.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,563.47	10,000.00	52.4%
<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>					

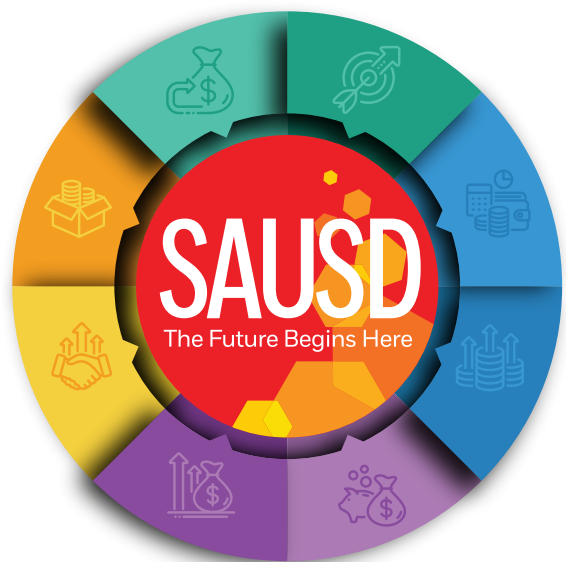
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,563.47	10,000.00	52.4%

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	29,513,410.47	28,210,405.00	-4.4%
3) Other State Revenue		8300-8599	7,066,474.00	7,009,500.00	-0.8%
4) Other Local Revenue		8600-8799	1,262,761.94	1,262,761.94	0.0%
5) TOTAL, REVENUES			37,842,646.41	36,482,666.94	-3.6%
<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		42,076,346.15	40,253,408.64	-4.3%
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		376,985.60	357,620.06	-5.1%
7) General Administration	7000-7999		150,611.77	1,287,014.83	754.5%
8) Plant Services	8000-8999		2,196,068.04	654,126.09	-70.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,800,011.56	42,552,169.62	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,957,365.15)	(6,069,502.68)	-12.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,563.47	10,000.00	52.4%
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			6,563.47	10,000.00	52.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,950,801.68)	(6,059,502.68)	-12.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,125,530.48	7,174,728.80	-49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,125,530.48	7,174,728.80	-49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,125,530.48	7,174,728.80	-49.2%
2) Ending Balance, June 30 (E + F1e)			7,174,728.80	1,115,226.12	-84.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,174,728.80	997,163.98	-86.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	118,062.14	New
Fair Value of Investments	0000	9780		118,062.14	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,666,251.07	488,686.25
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	508,477.72	508,477.72
5370	Child Nutrition: Fresh Fruit and Vegetable Program	.01	.01
Total, Restricted Balance		7,174,728.80	997,163.98



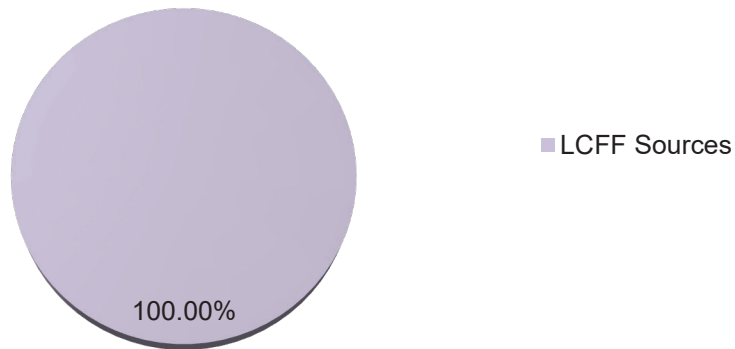
# DEFERRED MAINTENANCE FUND



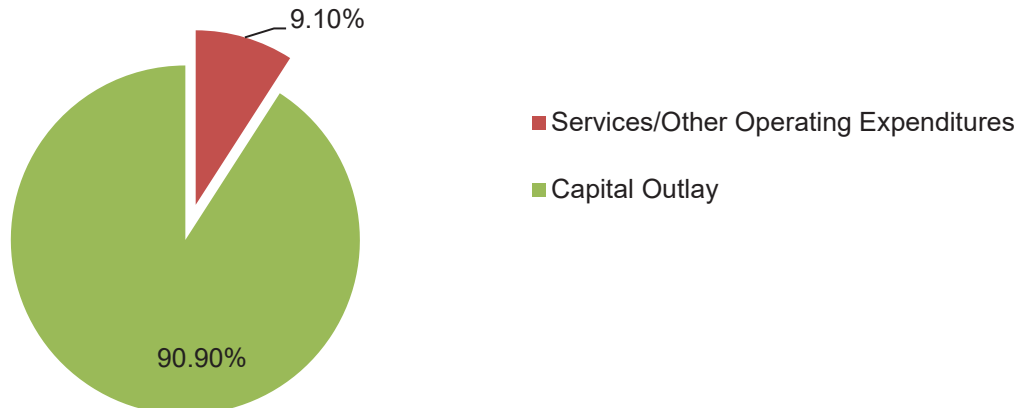
# Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and Other Operating Expenditures and Capital Outlay represent the only expense categories budgeted at this time. Total projected expenditures are \$11.00 million.



The projected fund balance of \$6.04 million is reserved for ongoing and major maintenance of school buildings and includes \$22 thousand for fair value of investments.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,000,000.00	10,000,000.00	900.0%
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	130,597.83	0.00	-100.0%
5) TOTAL, REVENUES			1,130,597.83	10,000,000.00	784.5%
<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	487,244.85	1,001,500.00	105.5%
6) Capital Outlay		6000-6999	1,019,229.34	10,000,000.00	881.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,506,474.19	11,001,500.00	630.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(375,876.36)	(1,001,500.00)	166.4%
<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>			(375,876.36)	(1,001,500.00)	166.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,422,327.82	7,046,451.46	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,422,327.82	7,046,451.46	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,422,327.82	7,046,451.46	-5.1%
2) Ending Balance, June 30 (E + F1e)			7,046,451.46	6,044,951.46	-14.2%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,046,451.46	6,044,951.46	-14.2%
140000 Maintenance Projects	0000	9780	6,862,308.60		
140001 Artificial Turf Maintenance	0000	9780	96,595.03		
Facilities Infrastructure Project	0000	9780	65,950.00		
140000 Fair Value of Investments	0000	9780	21,597.83		
140000 Maintenance Projects	0000	9780		5,860,808.60	
140000 Fair Value of Investments	0000	9780		21,597.83	
140001 Artificial Turf Maintenance	0000	9780		96,595.03	
140002 Facilities Infrastructure Project	0000	9780		65,950.00	
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	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,000,000.00	10,000,000.00	900.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,000,000.00	10,000,000.00	900.0%
<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>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	109,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,597.83	0.00	-100.0%
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			130,597.83	0.00	-100.0%
TOTAL, REVENUES			1,130,597.83	10,000,000.00	784.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	455,969.70	1,000,000.00	119.3%
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	31,275.15	1,500.00	-95.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			487,244.85	1,001,500.00	105.5%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	391,879.39	0.00	-100.0%
Buildings and Improvements of Buildings		6200	627,349.95	10,000,000.00	1,494.0%
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			1,019,229.34	10,000,000.00	881.1%
<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%
TOTAL, EXPENDITURES			1,506,474.19	11,001,500.00	630.3%
<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>					
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%
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%

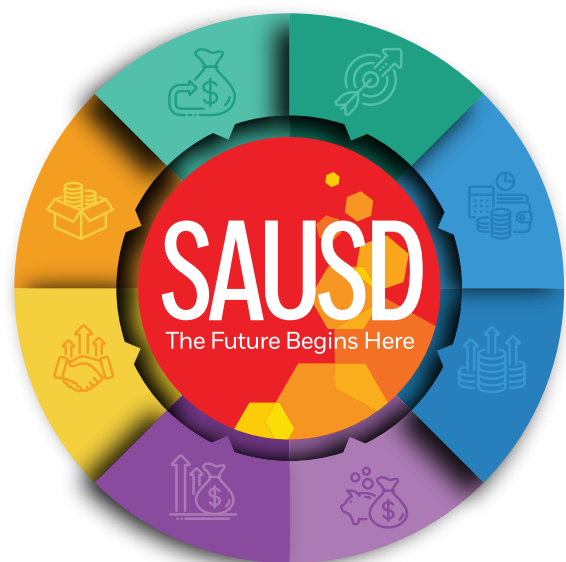
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,000,000.00	10,000,000.00	900.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,597.83	0.00	-100.0%
5) TOTAL, REVENUES			1,130,597.83	10,000,000.00	784.5%
<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		1,506,474.19	11,001,500.00	630.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,506,474.19	11,001,500.00	630.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(375,876.36)	(1,001,500.00)	166.4%
<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>			(375,876.36)	(1,001,500.00)	166.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,422,327.82	7,046,451.46	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,422,327.82	7,046,451.46	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,422,327.82	7,046,451.46	-5.1%
2) Ending Balance, June 30 (E + F1e)			7,046,451.46	6,044,951.46	-14.2%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,046,451.46	6,044,951.46	-14.2%
140000 Maintenance Projects	0000	9780	6,862,308.60		
140001 Artificial Turf Maintenance	0000	9780	96,595.03		
140002 Facilities Infrastructure Project	0000	9780	65,950.00		
140000 Fair Value of Investments	0000	9780	21,597.83		
140000 Maintenance Projects	0000	9780		5,860,808.60	
140000 Fair Value of Investments	0000	9780		21,597.83	
140001 Artificial Turf Maintenance	0000	9780		96,595.03	
140002 Facilities Infrastructure Project	0000	9780		65,950.00	
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	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00





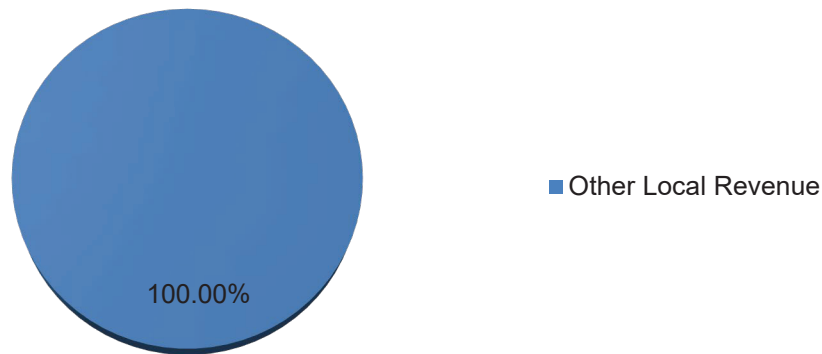
# **SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS**



# Special Reserve Fund for Other Than Capital Outlay Projects (17)



The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. The projected ending fund balance of \$1.29 million is reserved for the District's operating systems, including \$20 thousand for fair value of investments. Effective with the adoption of the 2022-23 budget Fund 17 is part of the 10% reserve cap.



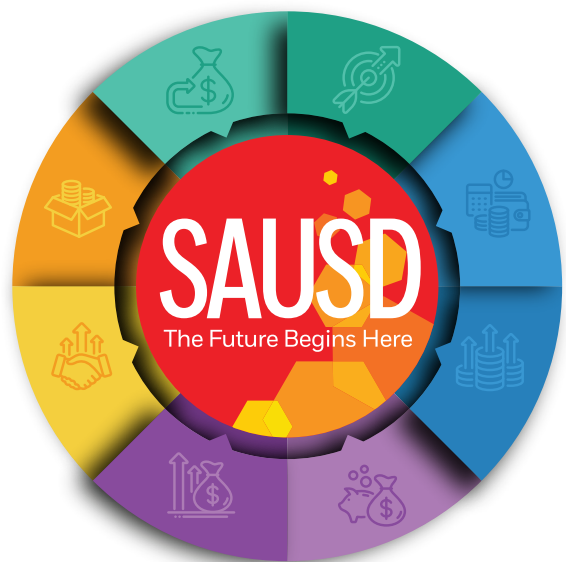
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,663.31	26,000.00	-43.1%
5) TOTAL, REVENUES			45,663.31	26,000.00	-43.1%
<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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			45,663.31	26,000.00	-43.1%
<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>			45,663.31	26,000.00	-43.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,214,025.44	1,259,688.75	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,214,025.44	1,259,688.75	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,214,025.44	1,259,688.75	3.8%
2) Ending Balance, June 30 (E + F1e)			1,259,688.75	1,285,688.75	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,259,688.75	1,285,688.75	2.1%
Fiscal Stabilization	0000	9780	1,240,025.44		
Fair Value of Investments	0000	9780	19,663.31		
Fiscal Stabilization	0000	9780		1,266,025.44	
Fair Value of Investments	0000	9780		19,663.31	
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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,663.31	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			45,663.31	26,000.00	-43.1%
TOTAL, REVENUES			45,663.31	26,000.00	-43.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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 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	45,663.31	26,000.00	-43.1%
5) TOTAL, REVENUES			45,663.31	26,000.00	-43.1%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			45,663.31	26,000.00	-43.1%
<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>			45,663.31	26,000.00	-43.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,214,025.44	1,259,688.75	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,214,025.44	1,259,688.75	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,214,025.44	1,259,688.75	3.8%
2) Ending Balance, June 30 (E + F1e)			1,259,688.75	1,285,688.75	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,259,688.75	1,285,688.75	2.1%
Fiscal Stabilization	0000	9780	1,240,025.44		
Fair Value of Investments	0000	9780	19,663.31		
Fiscal Stabilization	0000	9780		1,266,025.44	
Fair Value of Investments	0000	9780		19,663.31	
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
Total, Restricted Balance		0.00	0.00

# SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS



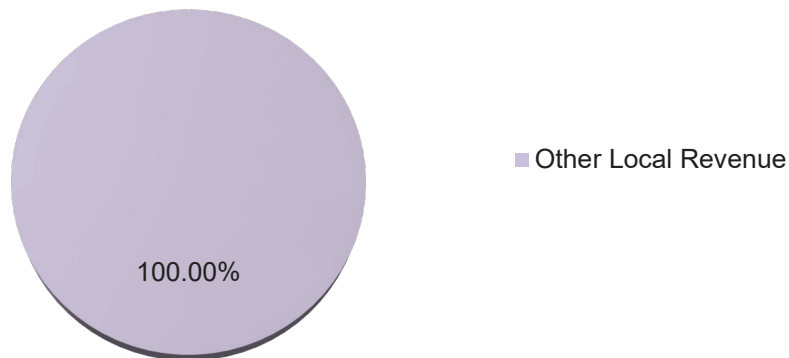
# Special Reserve Fund for Postemployment Benefits (20)



The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code* Section 42840 to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund. It functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

The District projects to have an ending fund balance of \$346 thousand in fiscal year 2023-24, including \$5 thousand for fair value of investments.





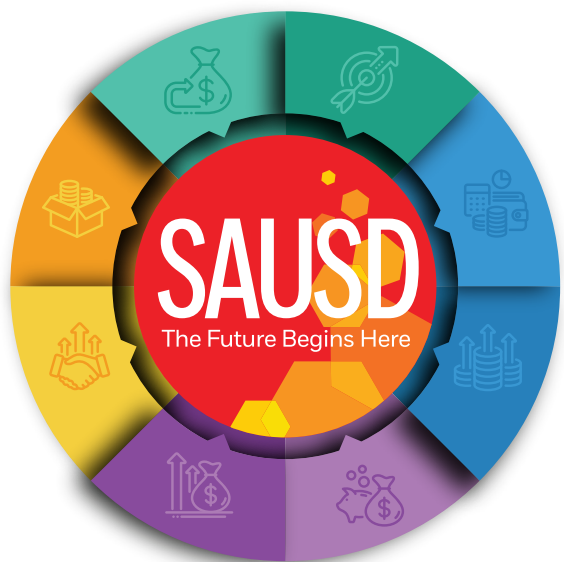
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,677.45	7,400.00	-41.6%
5) TOTAL, REVENUES			12,677.45	7,400.00	-41.6%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,677.45	7,400.00	-41.6%
<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>			12,677.45	7,400.00	-41.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,832.88	338,510.33	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,832.88	338,510.33	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,832.88	338,510.33	3.9%
2) Ending Balance, June 30 (E + F1e)			338,510.33	345,910.33	2.2%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	338,510.33	345,910.33	2.2%
Fiscal Stabilization	0000	9780	333,232.88		
Fair Value of Investments	0000	9780	5,277.45		
Fiscal Stabilization	0000	9780		340,632.88	
Fair Value of Investments	0000	9780		5,277.45	
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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	7,400.00	7,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,277.45	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,677.45	7,400.00	-41.6%
TOTAL, REVENUES			12,677.45	7,400.00	-41.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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 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	12,677.45	7,400.00	-41.6%
5) TOTAL, REVENUES			12,677.45	7,400.00	-41.6%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,677.45	7,400.00	-41.6%
<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>			12,677.45	7,400.00	-41.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,832.88	338,510.33	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,832.88	338,510.33	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,832.88	338,510.33	3.9%
2) Ending Balance, June 30 (E + F1e)			338,510.33	345,910.33	2.2%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	338,510.33	345,910.33	2.2%
Fiscal Stabilization	0000	9780	333,232.88		
Fair Value of Investments	0000	9780	5,277.45		
Fiscal Stabilization	0000	9780		340,632.88	
Fair Value of Investments	0000	9780		5,277.45	
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
Total, Restricted Balance		0.00	0.00

# BUILDING FUND



# Building Fund (21)

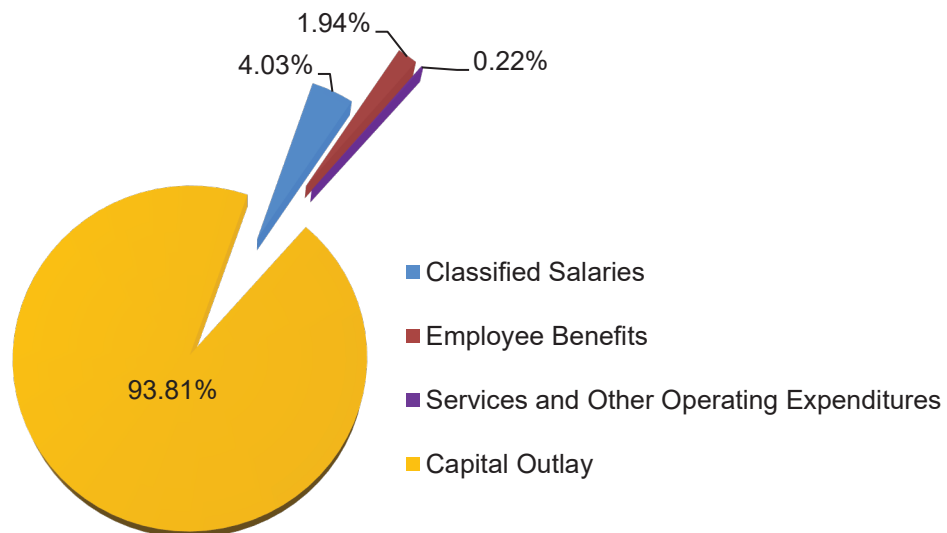


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

On July 16, 2018 the SAUSD Board of Education voted to place Measure I, a \$232 million school improvement bond measure, on the November 6, 2018 ballot. Measure I would cost approximately \$24 per \$100,000 of assessed (not market) value annually, or about \$5.25 per month for the typical homeowner. The November election resulted in 70.65% of the voters approving the issuance of the Measure I Bond. Measure I would provide locally-controlled funding to repair and improve Santa Ana schools. A citizens' oversight committee, detailed project list, and annual audits would be required. The approval of Measure I makes SAUSD eligible for \$62 million in matching funds from the State. The District received the first issuance of Measure I Bond Series A of \$59.5 million in May 2019. Series B in the amount of \$78.6 million was received in January 2021. Series C in the amount of \$91.14 million was received in December 2022.

On December 11, 2018 the SAUSD Board of Education approved the Measure I projects spending plan. Below is a list of projects that are budgeted and scheduled for implementation in 2023-24:

Type of Project	Location	Budget Amount
<b>Modernization</b>	Various Locations	\$3.52 million
<b>Renovation</b>	Various Locations	\$15.85 million
<b>P2P</b>	Jefferson Elementary	\$1.63 million
<b>Sports Complex</b>	Saddleback HS	\$3.82 million
<b>Career Technical Education</b>	Valley HS & Saddleback HS	\$0.86 million
<b>General Operations</b>	Various Locations	\$0.89 million



The projected fund balance of \$13.83 million is reserved for the remaining Measure I projects.

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	2,679,455.61	50,000.00	-98.1%
5) TOTAL, REVENUES			2,679,455.61	50,000.00	-98.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,242,992.69	1,142,386.00	-8.1%
3) Employee Benefits		3000-3999	505,973.90	550,632.94	8.8%
4) Books and Supplies		4000-4999	39,696.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	180,245.99	61,075.00	-66.1%
6) Capital Outlay		6000-6999	90,938,697.07	26,562,753.69	-70.8%
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			92,907,606.20	28,316,847.63	-69.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,228,150.59)	(28,266,847.63)	-68.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,079,711.49	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	91,143,500.54	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			100,223,212.03	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,995,061.44	(28,266,847.63)	-382.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,105,348.05	42,100,409.49	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,105,348.05	42,100,409.49	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,105,348.05	42,100,409.49	31.1%
2) Ending Balance, June 30 (E + F1e)			42,100,409.49	13,833,561.86	-67.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	42,100,409.49	13,833,561.86	-67.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<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	1,917,166.46	50,000.00	-97.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	720,817.46	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	41,471.69	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,679,455.61	50,000.00	-98.1%
TOTAL, REVENUES			2,679,455.61	50,000.00	-98.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,010,723.97	875,247.00	-13.4%
Clerical, Technical and Office Salaries		2400	232,268.72	267,139.00	15.0%
Other Classified Salaries		2900	0.00	0.00	0.0%



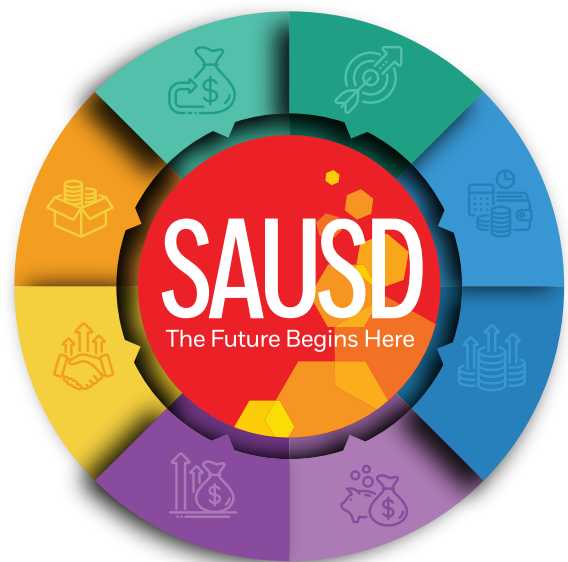
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,242,992.69	1,142,386.00	-8.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	291,687.39	288,711.76	-1.0%
OASDI/Medicare/Alternative		3301-3302	94,410.49	87,392.54	-7.4%
Health and Welfare Benefits		3401-3402	113,821.18	133,198.12	17.0%
Unemployment Insurance		3501-3502	6,054.84	661.58	-89.1%
Workers' Compensation		3601-3602	0.00	15,422.21	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	25,246.73	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			505,973.90	550,632.94	8.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,255.26	0.00	-100.0%
Noncapitalized Equipment		4400	37,441.29	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			39,696.55	0.00	-100.0%
<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	180,245.99	61,075.00	-66.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			180,245.99	61,075.00	-66.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	25,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,899,316.22	26,562,753.69	-70.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,380.85	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,938,697.07	26,562,753.69	-70.8%
<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			92,907,606.20	28,316,847.63	-69.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	9,079,711.49	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,079,711.49	0.00	-100.0%
<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	91,143,500.54	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			91,143,500.54	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)			100,223,212.03	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	2,679,455.61	50,000.00	-98.1%
5) TOTAL, REVENUES			2,679,455.61	50,000.00	-98.1%
<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		92,907,606.20	28,316,847.63	-69.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			92,907,606.20	28,316,847.63	-69.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(90,228,150.59)	(28,266,847.63)	-68.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,079,711.49	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	91,143,500.54	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			100,223,212.03	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			9,995,061.44	(28,266,847.63)	-382.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,105,348.05	42,100,409.49	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,105,348.05	42,100,409.49	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,105,348.05	42,100,409.49	31.1%
2) Ending Balance, June 30 (E + F1e)			42,100,409.49	13,833,561.86	-67.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	42,100,409.49	13,833,561.86	-67.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
	9010	Other Restricted Local		42,100,409.49	13,833,561.86
Total, Restricted Balance				42,100,409.49	13,833,561.86

# CAPITAL FACILITIES FUND

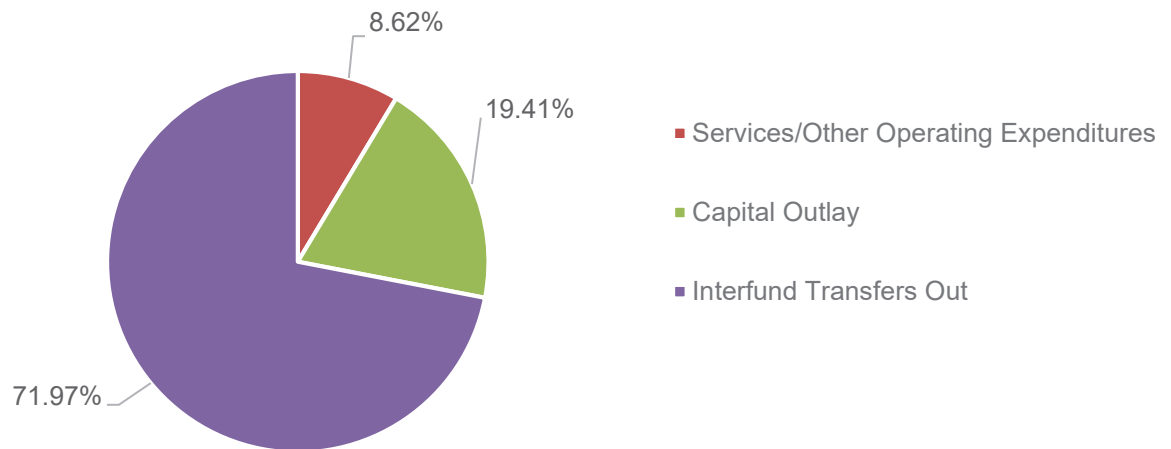


# Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected total revenue is \$8 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures of \$0.69 million are for Santa Ana, Villa projects and other operating costs.



There is a projected fund balance of \$52.06 million that is reserved for legally restricted facility projects (\$24.66 million for Community Redevelopment and Developer Fees), Capital Facilities Projects (\$24.98 million), City of Santa Ana Redevelopment (\$1.80 million), and \$0.62 million for fair value of investments.

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	13,252,256.45	8,000,711.00	-39.6%
5) TOTAL, REVENUES			13,252,256.45	8,000,711.00	-39.6%
<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	34,498.59	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	407,320.44	213,230.00	-47.7%
6) Capital Outlay		6000-6999	2,533,710.56	480,000.00	-81.1%
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			2,975,529.59	693,230.00	-76.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,276,726.86	7,307,481.00	-28.9%
<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	1,724,192.68	1,779,426.29	3.2%
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			(1,724,192.68)	(1,779,426.29)	3.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,552,534.18	5,528,054.71	-35.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,982,027.72	46,534,561.90	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,982,027.72	46,534,561.90	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,982,027.72	46,534,561.90	22.5%
2) Ending Balance, June 30 (E + F1e)			46,534,561.90	52,062,616.61	11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,169,260.02	24,657,414.73	11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,365,301.88	27,405,201.88	12.5%
250000 Capital Facilities Projects	0000	9780	21,906,336.79		
250000 Fair Value of Investments	0000	9780	621,239.16		
259157 City of Santa Ana Redevelopment	0000	9780	1,837,725.93		
250000 Capital Facilities Projects	0000	9780		24,982,236.79	
250000 Fair Value of Investments	0000	9780		621,239.16	
259157 City of Santa Ana Redevelopment	0000	9780		1,801,725.93	
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<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	4,900,711.00	4,900,711.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	680,304.56	600,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	621,239.16	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	7,050,001.73	2,500,000.00	-64.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,252,256.45	8,000,711.00	-39.6%
TOTAL, REVENUES			13,252,256.45	8,000,711.00	-39.6%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%



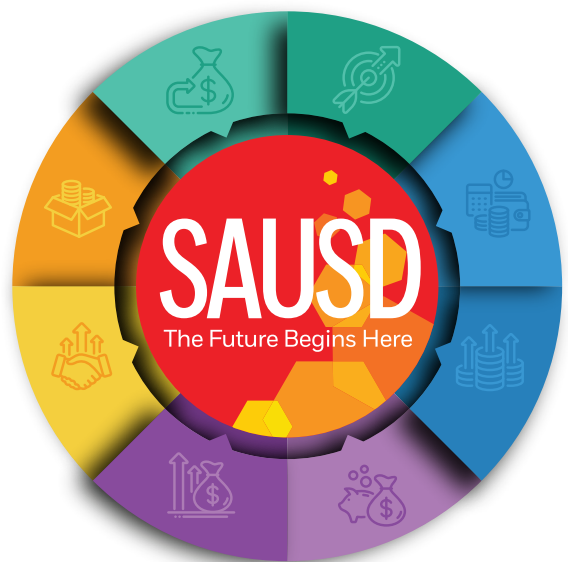
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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/Alternativ e		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	34,498.59	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,498.59	0.00	-100.0%
<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	8,910.38	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	398,410.06	213,230.00	-46.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			407,320.44	213,230.00	-47.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	13,908.42	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,519,802.14	480,000.00	-81.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,533,710.56	480,000.00	-81.1%
<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			2,975,529.59	693,230.00	-76.7%
<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	1,724,192.68	1,779,426.29	3.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,724,192.68	1,779,426.29	3.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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					
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)			(1,724,192.68)	(1,779,426.29)	3.2%

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	13,252,256.45	8,000,711.00	-39.6%
5) TOTAL, REVENUES			13,252,256.45	8,000,711.00	-39.6%
<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		15,642.67	24,100.00	54.1%
8) Plant Services	8000-8999		2,959,886.92	669,130.00	-77.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,975,529.59	693,230.00	-76.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			10,276,726.86	7,307,481.00	-28.9%
<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	1,724,192.68	1,779,426.29	3.2%
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			(1,724,192.68)	(1,779,426.29)	3.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			8,552,534.18	5,528,054.71	-35.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,982,027.72	46,534,561.90	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,982,027.72	46,534,561.90	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,982,027.72	46,534,561.90	22.5%
2) Ending Balance, June 30 (E + F1e)			46,534,561.90	52,062,616.61	11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,169,260.02	24,657,414.73	11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,365,301.88	27,405,201.88	12.5%
250000 Capital Facilities Projects	0000	9780	21,906,336.79		
250000 Fair Value of Investments	0000	9780	621,239.16		
259157 City of Santa Ana Redevelopment	0000	9780	1,837,725.93		
250000 Capital Facilities Projects	0000	9780		24,982,236.79	
250000 Fair Value of Investments	0000	9780		621,239.16	
259157 City of Santa Ana Redevelopment	0000	9780		1,801,725.93	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	22,169,260.02		24,657,414.73
Total, Restricted Balance		22,169,260.02		24,657,414.73

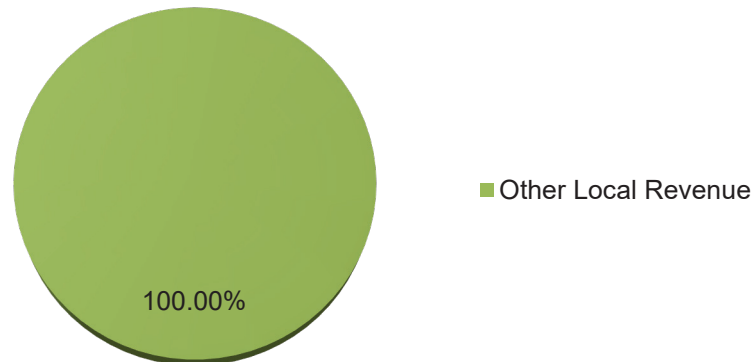
# COUNTY SCHOOL FACILITIES FUND



# County School Facilities Fund (35)

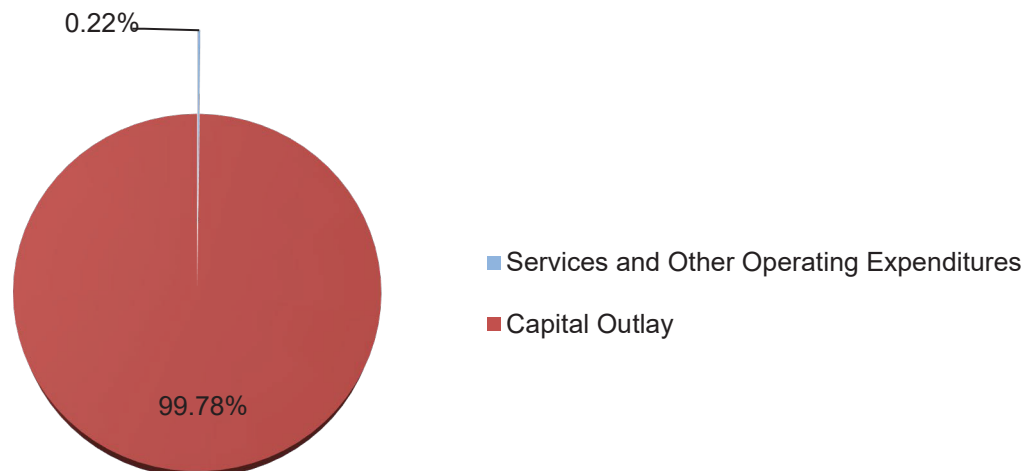


The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. The projected beginning balance will cover the expenditure costs of \$4.90 million in services and capital outlay expense.



The District is spending \$4.89 million for the following capital projects:

- \$4.15 million for modernization at Santa Ana High School
- \$0.28 million for modernization at Century High School
- \$0.23 million for CTE Autotech at Valley High School
- \$0.23 million for CTE Culinary at Valley High School



The projected fund balance of approximately \$24.34 million is reserved for future legally restricted projects, i.e. Century HS Modernization project, Santa Ana HS Modernization project, Valley HS CTE projects.

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	43,685,289.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	503,288.45	400,000.00	-20.5%
5) TOTAL, REVENUES			44,188,577.45	400,000.00	-99.1%
<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	5,981.97	10,550.00	76.4%
6) Capital Outlay		6000-6999	12,355,734.90	4,891,409.00	-60.4%
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			12,361,716.87	4,901,959.00	-60.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			31,826,860.58	(4,501,959.00)	-114.1%
<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	6,787,990.00	0.00	-100.0%
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			(6,787,990.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,038,870.58	(4,501,959.00)	-118.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,799,646.38	28,838,516.96	659.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,799,646.38	28,838,516.96	659.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,799,646.38	28,838,516.96	659.0%
2) Ending Balance, June 30 (E + F1e)			28,838,516.96	24,336,557.96	-15.6%
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	28,838,516.96	24,336,557.96	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
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>					
School Facilities Apportionments		8545	43,685,289.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,685,289.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	413,810.95	400,000.00	-3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	89,477.50	0.00	-100.0%
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			503,288.45	400,000.00	-20.5%
TOTAL, REVENUES			44,188,577.45	400,000.00	-99.1%
<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%
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%



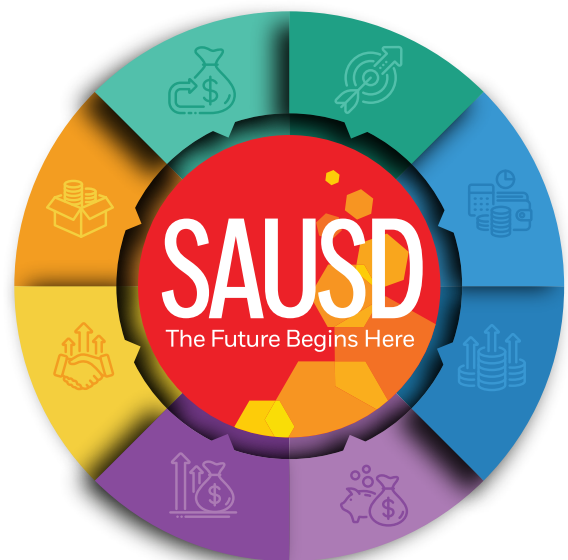
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and 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	5,981.97	10,550.00	76.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,981.97	10,550.00	76.4%
<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	12,355,734.90	4,891,409.00	-60.4%
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			12,355,734.90	4,891,409.00	-60.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,361,716.87	4,901,959.00	-60.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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>					
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	6,787,990.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,787,990.00	0.00	-100.0%
<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					
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%
(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)			(6,787,990.00)	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	43,685,289.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	503,288.45	400,000.00	-20.5%
5) TOTAL, REVENUES			44,188,577.45	400,000.00	-99.1%
<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		12,361,716.87	4,901,959.00	-60.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,361,716.87	4,901,959.00	-60.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			31,826,860.58	(4,501,959.00)	-114.1%
<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	6,787,990.00	0.00	-100.0%
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			(6,787,990.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			25,038,870.58	(4,501,959.00)	-118.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,799,646.38	28,838,516.96	659.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,799,646.38	28,838,516.96	659.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,799,646.38	28,838,516.96	659.0%
2) Ending Balance, June 30 (E + F1e)			28,838,516.96	24,336,557.96	-15.6%
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	28,838,516.96	24,336,557.96	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
7710	State School Facilities Projects	28,838,516.96	24,336,557.96	
Total, Restricted Balance		28,838,516.96	24,336,557.96	

# SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

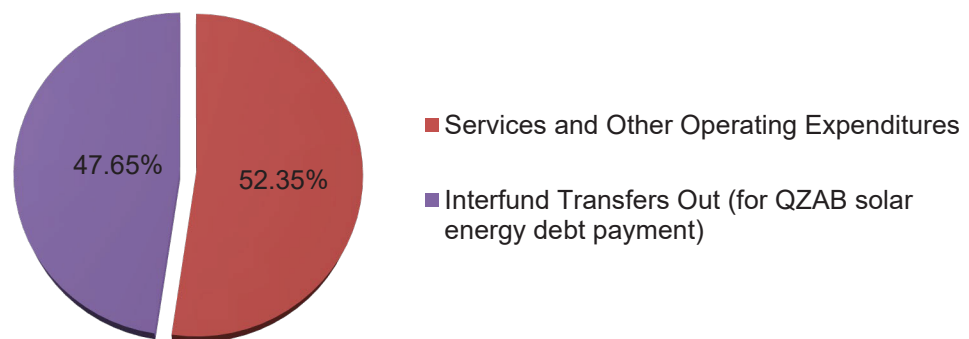
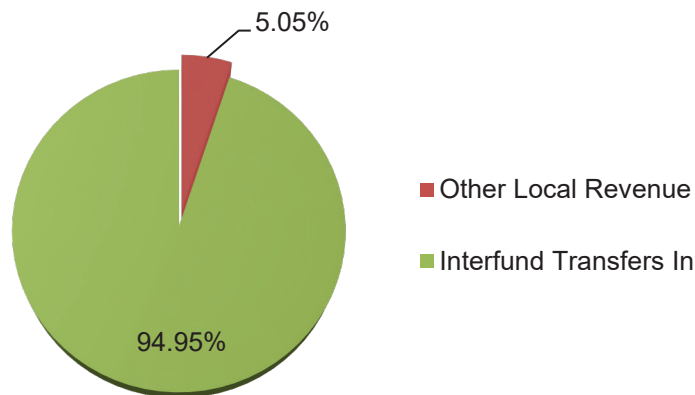


# Special Reserve Fund for Capital Outlay Projects (40)



The Special Reserve Fund for Capital Outlay Projects is a capital project fund established to account primarily for capital outlay purposes. The following funds are utilized for construction projects at various sites as shown in the chart below and other operating costs:

Funding Source	Funded Projects
QZAB Solar	\$1.44 million is allocated to service QZAB Solar debt;



The projected fund balance of approximately \$6.65 million is reserved for legal restricted projects (\$1.11 million), future capital outlay projects (\$3.00 million), QZAB Solar Energy debt payments (\$1.79 million), California Solar Initiative projects (\$0.58 million), and \$0.17 million for fair value of investments.

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	2,067,754.46	0.00	-100.0%
4) Other Local Revenue		8600-8799	366,859.80	80,000.00	-78.2%
5) TOTAL, REVENUES			2,434,614.26	80,000.00	-96.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	392.23	0.00	-100.0%
3) Employee Benefits		3000-3999	31.97	0.00	-100.0%
4) Books and Supplies		4000-4999	2,940.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,119,987.44	1,587,883.00	-25.1%
6) Capital Outlay		6000-6999	18,697.42	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,449,519.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,591,568.06	1,587,883.00	-55.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,156,953.80)	(1,507,883.00)	30.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,360,282.09	1,504,960.00	-36.2%
b) Transfers Out		7600-7629	1,445,146.00	1,445,591.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	178,273.80	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			1,093,409.89	59,369.00	-94.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(63,543.91)	(1,448,514.00)	2,179.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,167,465.78	8,103,921.87	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,167,465.78	8,103,921.87	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,167,465.78	8,103,921.87	-0.8%
2) Ending Balance, June 30 (E + F1e)			8,103,921.87	6,655,407.87	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,114,007.30	1,114,007.30	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	6,989,914.57	5,541,400.57	-20.7%
400000 Future Capital Projects	0000	9780	3,554,140.51		
400000 Fair Value of Investments	0000	9780	166,859.80		
400308 QZAB Solar Energy	0000	9780	1,747,638.91		
400309 California Solar Initiative	0000	9780	1,521,275.35		
400000 Future Capital Projects	0000	9780		3,004,140.51	
400000 Fair Value of Investments	0000	9780		166,859.80	
400308 QZAB Solar Energy	0000	9780		1,787,524.91	
400309 California Solar Initiative	0000	9780		582,875.35	
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<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>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,067,754.46	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,067,754.46	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,000.00	80,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	166,859.80	0.00	-100.0%
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			366,859.80	80,000.00	-78.2%
TOTAL, REVENUES			2,434,614.26	80,000.00	-96.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	392.23	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			392.23	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%



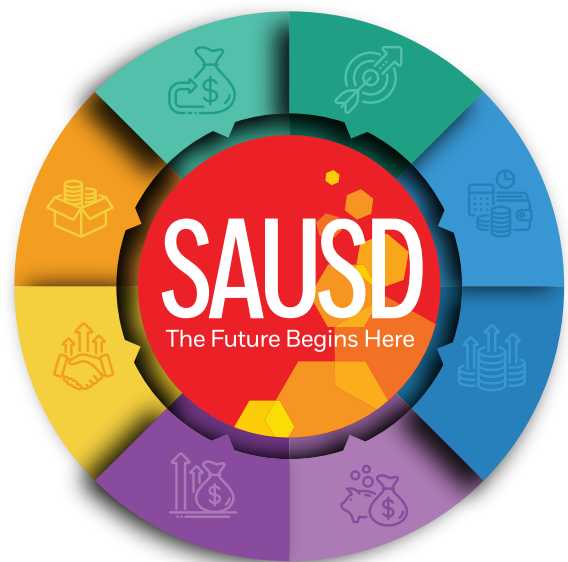
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	30.01	0.00	-100.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	1.96	0.00	-100.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31.97	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,940.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,940.00	0.00	-100.0%
<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	384,206.58	144,483.00	-62.4%
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	1,735,780.86	1,443,400.00	-16.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,119,987.44	1,587,883.00	-25.1%
<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	18,697.42	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,697.42	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,449,519.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,449,519.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,591,568.06	1,587,883.00	-55.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	2,264,629.00	1,504,960.00	-33.5%
Other Authorized Interfund Transfers In		8919	95,653.09	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,360,282.09	1,504,960.00	-36.2%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,445,146.00	1,445,591.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,445,146.00	1,445,591.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	178,273.80	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			178,273.80	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)			1,093,409.89	59,369.00	-94.6%

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	2,067,754.46	0.00	-100.0%
4) Other Local Revenue		8600-8799	366,859.80	80,000.00	-78.2%
5) TOTAL, REVENUES			2,434,614.26	80,000.00	-96.7%
<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		2,142,049.06	1,587,883.00	-25.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,449,519.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,591,568.06	1,587,883.00	-55.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(1,156,953.80)	(1,507,883.00)	30.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,360,282.09	1,504,960.00	-36.2%
b) Transfers Out		7600-7629	1,445,146.00	1,445,591.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	178,273.80	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			1,093,409.89	59,369.00	-94.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(63,543.91)	(1,448,514.00)	2,179.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,167,465.78	8,103,921.87	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,167,465.78	8,103,921.87	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,167,465.78	8,103,921.87	-0.8%
2) Ending Balance, June 30 (E + F1e)			8,103,921.87	6,655,407.87	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,114,007.30	1,114,007.30	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	6,989,914.57	5,541,400.57	-20.7%
400000 Future Capital Projects	0000	9780	3,554,140.51		
400000 Fair Value of Investments	0000	9780	166,859.80		
400308 QZAB Solar Energy	0000	9780	1,747,638.91		
400309 California Solar Initiative	0000	9780	1,521,275.35		
400000 Future Capital Projects	0000	9780		3,004,140.51	
400000 Fair Value of Investments	0000	9780		166,859.80	
400308 QZAB Solar Energy	0000	9780		1,787,524.91	
400309 California Solar Initiative	0000	9780		582,875.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	1,114,007.30	1,114,007.30	1,114,007.30
Total, Restricted Balance		1,114,007.30	1,114,007.30	1,114,007.30

# CAPITAL PROJECT FUND FOR BLENDED COMPONENT UNITS



# Capital Project Fund for Blended Component Units (49)



The Capital Project Fund for Blended Component Units is a capital project fund established to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District. The projected expenditures of \$600 is for operating costs.



The projected fund balance of \$0.46 million is reserved for legally restricted future facility projects.

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	22,010.88	0.00	-100.0%
5) TOTAL, REVENUES			22,010.88	0.00	-100.0%
<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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	178.88	600.00	235.4%
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			178.88	600.00	235.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,832.00	(600.00)	-102.7%
<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	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>			21,832.00	(600.00)	-102.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	439,596.79	461,428.79	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			439,596.79	461,428.79	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			439,596.79	461,428.79	5.0%
2) Ending Balance, June 30 (E + F1e)			461,428.79	460,828.79	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	461,428.79	460,828.79	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
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	9,396.03	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,614.85	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,010.88	0.00	-100.0%
TOTAL, REVENUES			22,010.88	0.00	-100.0%
<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%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%



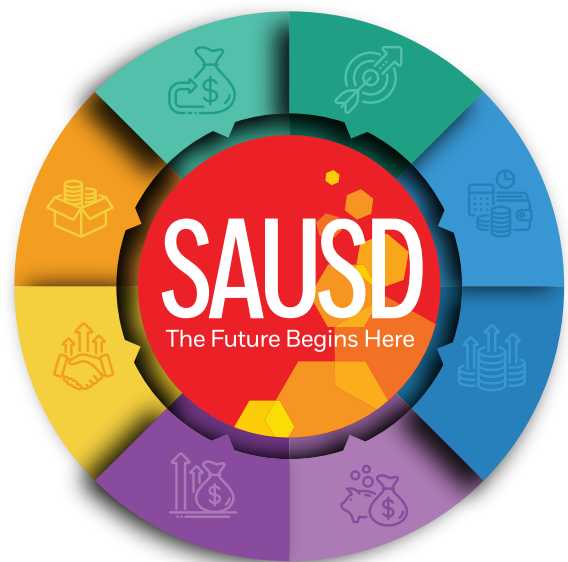
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment 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	178.88	600.00	235.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178.88	600.00	235.4%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			178.88	600.00	235.4%
<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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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	22,010.88	0.00	-100.0%
5) TOTAL, REVENUES			22,010.88	0.00	-100.0%
<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		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		178.88	600.00	235.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			178.88	600.00	235.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			21,832.00	(600.00)	-102.7%
<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	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>			21,832.00	(600.00)	-102.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	439,596.79	461,428.79	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			439,596.79	461,428.79	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			439,596.79	461,428.79	5.0%
2) Ending Balance, June 30 (E + F1e)			461,428.79	460,828.79	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	461,428.79	460,828.79	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	461,428.79	460,828.79	
Total, Restricted Balance		461,428.79	460,828.79	

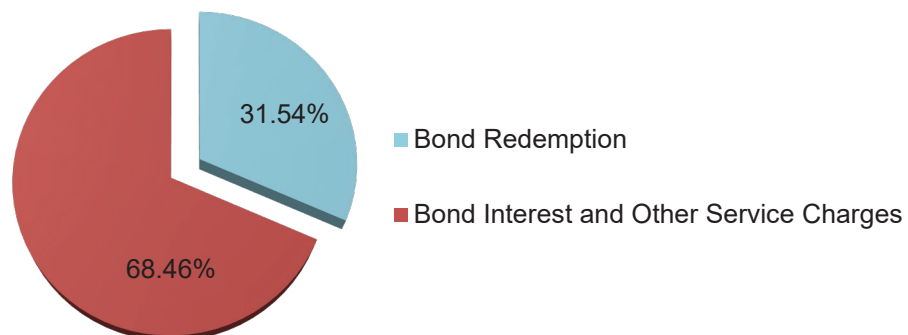
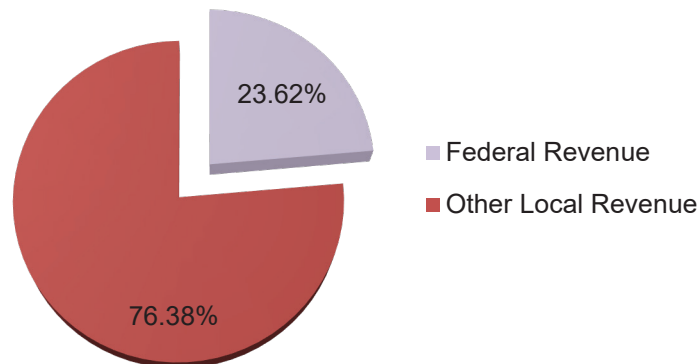
# BOND INTEREST AND REDEMPTION FUND



# Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditure are \$6.07 million and \$30.60 million, respectively.



The County Auditor maintains control over the District's Bond Interest and Redemption Fund.

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	1,433,066.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,264,201.00	4,633,718.00	-83.6%
5) TOTAL, REVENUES			28,264,201.00	6,066,784.00	-78.5%
<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	28,923,777.00	30,596,703.00	5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,923,777.00	30,596,703.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(659,576.00)	(24,529,919.00)	3,619.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	101,842.00	0.00	-100.0%
b) Transfers Out		7600-7629	101,842.00	0.00	-100.0%
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>			(659,576.00)	(24,529,919.00)	3,619.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,573,851.00	39,914,275.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,573,851.00	39,914,275.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,573,851.00	39,914,275.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			39,914,275.00	15,384,356.00	-61.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,914,275.00	15,384,356.00	-61.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	1,433,066.00	New
TOTAL, FEDERAL REVENUE			0.00	1,433,066.00	New
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	27,785,793.00	4,033,406.00	-85.5%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	463,774.00	463,774.00	0.0%
Supplemental Taxes		8614	0.00	121,904.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	14,634.00	14,634.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,264,201.00	4,633,718.00	-83.6%
TOTAL, REVENUES			28,264,201.00	6,066,784.00	-78.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	12,370,746.00	9,649,740.00	-22.0%
Bond Interest and Other Service Charges		7434	16,553,031.00	20,946,963.00	26.5%
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)			28,923,777.00	30,596,703.00	5.8%
TOTAL, EXPENDITURES			28,923,777.00	30,596,703.00	5.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	101,842.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			101,842.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%



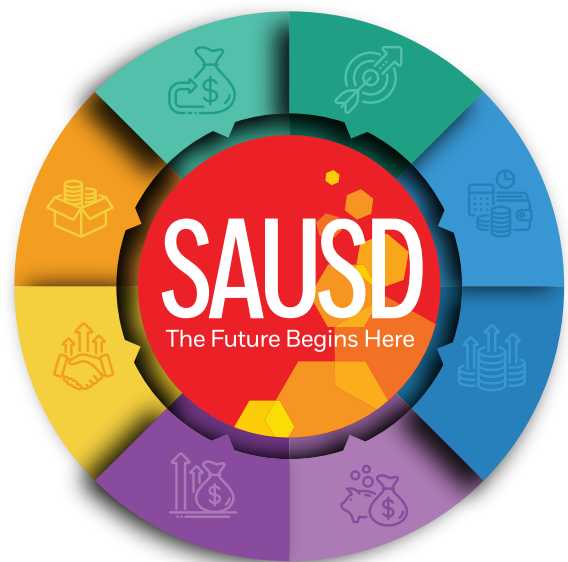
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	101,842.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			101,842.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	1,433,066.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,264,201.00	4,633,718.00	-83.6%
5) TOTAL, REVENUES			28,264,201.00	6,066,784.00	-78.5%
<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	28,923,777.00	30,596,703.00	5.8%
10) TOTAL, EXPENDITURES			28,923,777.00	30,596,703.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(659,576.00)	(24,529,919.00)	3,619.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	101,842.00	0.00	-100.0%
b) Transfers Out		7600-7629	101,842.00	0.00	-100.0%
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>			(659,576.00)	(24,529,919.00)	3,619.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,573,851.00	39,914,275.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,573,851.00	39,914,275.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,573,851.00	39,914,275.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			39,914,275.00	15,384,356.00	-61.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,914,275.00	15,384,356.00	-61.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	39,914,275.00	15,384,356.00
Total, Restricted Balance		39,914,275.00	15,384,356.00



# DEBT SERVICE FUND

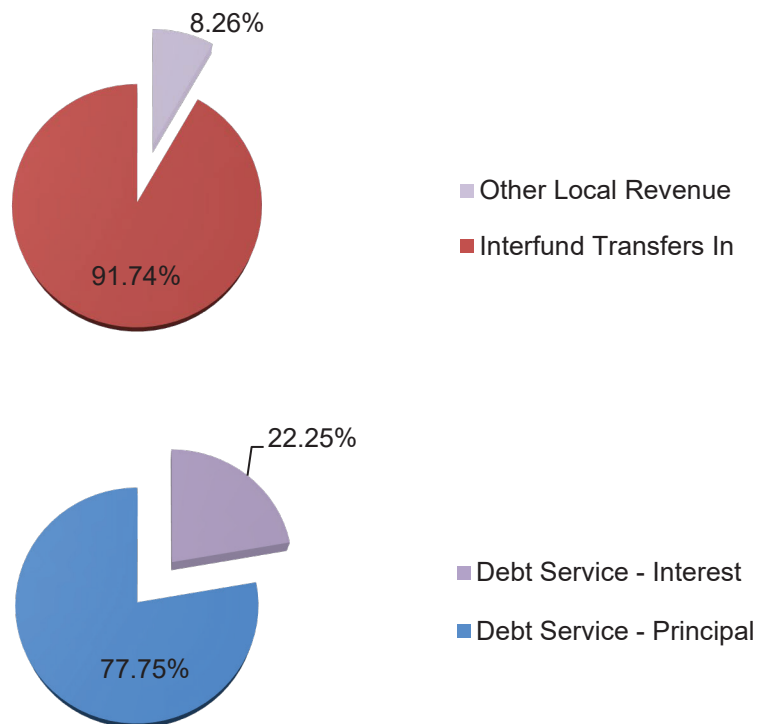


# Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The sources to retire both principal and interest on debt service are as follows:

Funding Source	Debt Service
General Fund	1999 Certificates of Participation for the acquisition, construction of Esqueda and Heroes elementary schools as well as additional school facility projects  2018 refunding COP to prepay District's outstanding 2007 COP for the acquisition and construction of certain infrastructure improvements as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects
Debt Service Fund (Interest revenue)	2005 Qualified Zone Academy Bond for certain improvements, equipment, and other educational development programs of the District
General Fund/Special Reserve Fund for Capital Outlay Projects	2012 Qualified Zone Academy Bond for Solar Energy
Redevelopment Agency Funds	2016 Lease Purchase Loan for Valley P2P, Mitchell CDC Phase III, and Advanced Learning Academy projects



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	775,885.74	649,633.00	-16.3%
5) TOTAL, REVENUES			775,885.74	649,633.00	-16.3%
<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	7,793,220.98	7,861,550.29	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,793,220.98	7,861,550.29	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,017,335.24)	(7,211,917.29)	2.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,093,211.98	7,211,917.29	1.7%
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			7,093,211.98	7,211,917.29	1.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			75,876.74	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,391.74	114,268.48	197.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,391.74	114,268.48	197.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,391.74	114,268.48	197.6%
2) Ending Balance, June 30 (E + F1e)			114,268.48	114,268.48	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	34,314.98	34,314.98	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	79,953.50	79,953.50	0.0%
Fiscal Stabilization	0000	9780	79,948.60		
Fair Value of Investments	0000	9780	4.90		
Fiscal Stabilization	0000	9780		79,948.60	
Fair Value of Investments	0000	9780		4.90	
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	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
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>					
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	75,871.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4.90	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	700,009.00	649,633.00	-7.2%
TOTAL, OTHER LOCAL REVENUE			775,885.74	649,633.00	-16.3%
TOTAL, REVENUES			775,885.74	649,633.00	-16.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	1,865,435.11	1,749,566.82	-6.2%
Other Debt Service - Principal		7439	5,927,785.87	6,111,983.47	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,793,220.98	7,861,550.29	0.9%
TOTAL, EXPENDITURES			7,793,220.98	7,861,550.29	0.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	7,093,211.98	7,211,917.29	1.7%
(a) TOTAL, INTERFUND TRANSFERS IN			7,093,211.98	7,211,917.29	1.7%
<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%



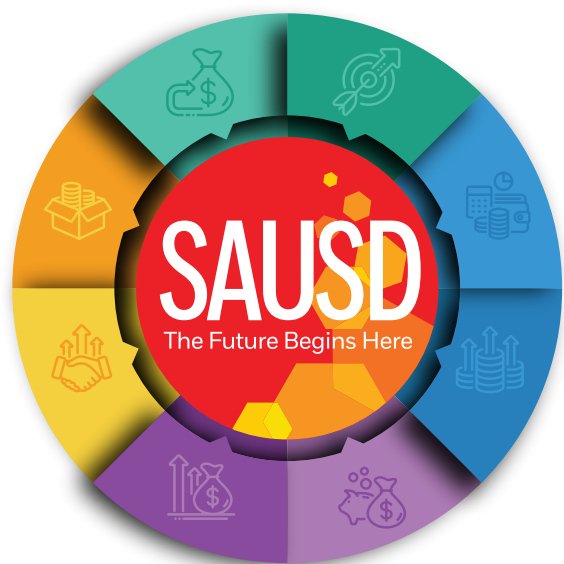
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,093,211.98	7,211,917.29	1.7%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	775,885.74	649,633.00	-16.3%
5) TOTAL, REVENUES			775,885.74	649,633.00	-16.3%
<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	7,793,220.98	7,861,550.29	0.9%
10) TOTAL, EXPENDITURES			7,793,220.98	7,861,550.29	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(7,017,335.24)	(7,211,917.29)	2.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,093,211.98	7,211,917.29	1.7%
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			7,093,211.98	7,211,917.29	1.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			75,876.74	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,391.74	114,268.48	197.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,391.74	114,268.48	197.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,391.74	114,268.48	197.6%
2) Ending Balance, June 30 (E + F1e)			114,268.48	114,268.48	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	34,314.98	34,314.98	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	79,953.50	79,953.50	0.0%
Fiscal Stabilization	0000	9780	79,948.60		
Fair Value of Investments	0000	9780	4.90		
Fiscal Stabilization	0000	9780		79,948.60	
Fair Value of Investments	0000	9780		4.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
9010		Other Restricted Local		34,314.98	34,314.98
Total, Restricted Balance				34,314.98	34,314.98



# SELF-INSURANCE FUND



# Self-Insurance Fund (67)

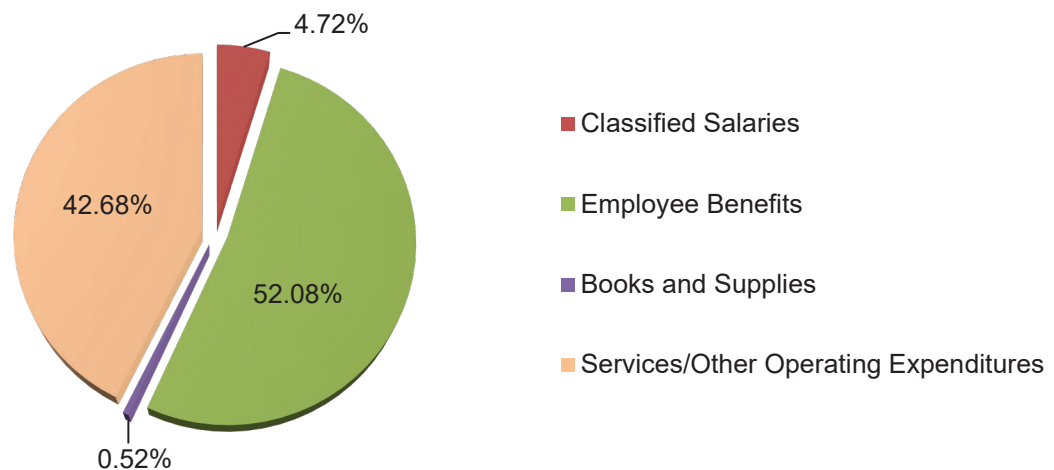


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund within Fund 67:

- Workers' Compensation (Fund 68)
- Health and Welfare (Fund 69)
- Property Liability (Fund 81)

The Self-Insurance Fund is used for claim payments, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.



The Self-Insurance Fund relies on District's funds, primarily the General Fund (Fund 01) for its operational costs.

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	6,629,530.46	23,582,253.94	255.7%
5) TOTAL, REVENUES			6,629,530.46	23,582,253.94	255.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	2,891.37	0.00	-100.0%
2) Classified Salaries		2000-2999	758,841.93	1,028,714.00	35.6%
3) Employee Benefits		3000-3999	10,328,375.93	11,361,938.36	10.0%
4) Books and Supplies		4000-4999	104,500.00	112,510.00	7.7%
5) Services and Other Operating Expenses		5000-5999	9,788,679.64	9,312,772.68	-4.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,983,288.87	21,815,935.04	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,353,758.41)	1,766,318.90	-112.3%
<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 NET POSITION (C + D4)</b>			(14,353,758.41)	1,766,318.90	-112.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21,562,431.12	7,208,672.71	-66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,562,431.12	7,208,672.71	-66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,562,431.12	7,208,672.71	-66.6%
2) Ending Net Position, June 30 (E + F1e)			7,208,672.71	8,974,991.61	24.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,208,672.71	8,974,991.61	24.5%
<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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	594,880.00	112,000.00	-81.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	619,128.31	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,406,368.74	23,470,253.94	334.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,153.41	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,629,530.46	23,582,253.94	255.7%
TOTAL, REVENUES			6,629,530.46	23,582,253.94	255.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	2,891.37	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,891.37	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	924.64	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	302,604.23	502,175.00	66.0%
Clerical, Technical and Office Salaries		2400	455,313.06	526,539.00	15.6%
Other Classified Salaries		2900	0.00	0.00	0.0%



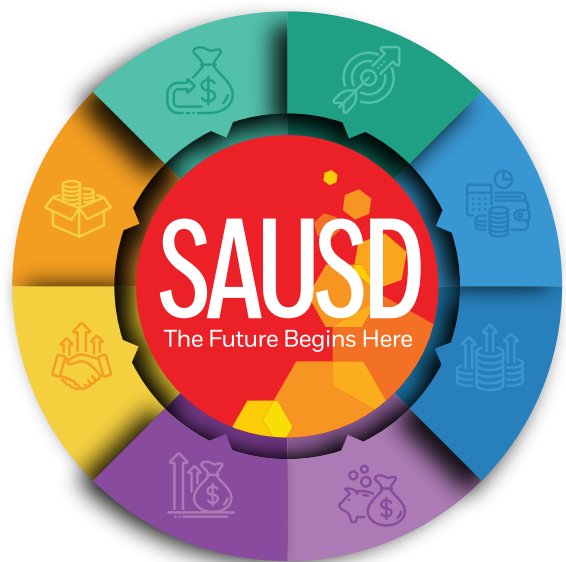
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			758,841.93	1,028,714.00	35.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	552.25	0.00	-100.0%
PERS		3201-3202	183,674.12	274,460.91	49.4%
OASDI/Medicare/Alternative		3301-3302	57,055.55	78,696.60	37.9%
Health and Welfare Benefits		3401-3402	83,329.96	149,155.67	79.0%
Unemployment Insurance		3501-3502	3,764.05	514.37	-86.3%
Workers' Compensation		3601-3602	0.00	13,887.63	New
OPEB, Allocated		3701-3702	10,000,000.00	10,804,588.24	8.0%
OPEB, Active Employees		3751-3752	0.00	40,634.94	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,328,375.93	11,361,938.36	10.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	59,000.00	7,500.00	-87.3%
Noncapitalized Equipment		4400	45,500.00	105,010.00	130.8%
TOTAL, BOOKS AND SUPPLIES			104,500.00	112,510.00	7.7%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,600.09	20,000.00	88.7%
Dues and Memberships		5300	2,086.00	0.00	-100.0%
Insurance		5400-5450	5,484,200.00	4,979,497.86	-9.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,000.00	30,000.00	-76.9%
Transfers of Direct Costs - Interfund		5750	4,314.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	4,157,179.55	4,283,274.82	3.0%
Communications		5900	300.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,788,679.64	9,312,772.68	-4.9%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			20,983,288.87	21,815,935.04	4.0%
<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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	6,629,530.46	23,582,253.94	255.7%
5) TOTAL, REVENUES			6,629,530.46	23,582,253.94	255.7%
<b>B. EXPENSES (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		20,983,288.87	21,815,935.04	4.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			20,983,288.87	21,815,935.04	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,353,758.41)	1,766,318.90	-112.3%
<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 NET POSITION (C + D4)</b>			(14,353,758.41)	1,766,318.90	-112.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21,562,431.12	7,208,672.71	-66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,562,431.12	7,208,672.71	-66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,562,431.12	7,208,672.71	-66.6%
2) Ending Net Position, June 30 (E + F1e)			7,208,672.71	8,974,991.61	24.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,208,672.71	8,974,991.61	24.5%

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



# RETIREE BENEFIT FUND



# Retiree Benefit Fund (71)



The Retiree Benefit Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the prefunding of retiree health benefits. Effective 2021-22 the District no longer transferred funds from the Retiree Benefit Fund (Fund 71) to the Self-Insurance Fund (Fund 67). Instead the District utilized Fund 67 fund balance to pay for retirees' health benefits for 2021-22 and 2022-23.

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	266.96	0.00	-100.0%
5) TOTAL, REVENUES			266.96	0.00	-100.0%
<b>B. EXPENSES</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 Expenses		5000-5999	9.00	9.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9.00	9.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			257.96	(9.00)	-103.5%
<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 NET POSITION (C + D4)</b>			257.96	(9.00)	-103.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,595,945.81	38,596,203.77	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,595,945.81	38,596,203.77	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,595,945.81	38,596,203.77	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,596,203.77	38,596,194.77	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	38,596,203.77	38,596,194.77	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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

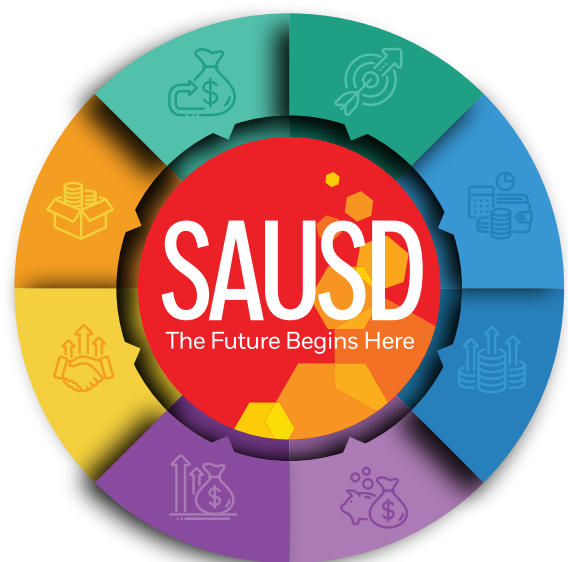
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	50.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	216.96	0.00	-100.0%
Fees and Contracts					
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			266.96	0.00	-100.0%
TOTAL, REVENUES			266.96	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	9.00	9.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9.00	9.00	0.0%
TOTAL, EXPENSES			9.00	9.00	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>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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 + 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	266.96	0.00	-100.0%
5) TOTAL, REVENUES			266.96	0.00	-100.0%
<b>B. EXPENSES (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		9.00	9.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9.00	9.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			257.96	(9.00)	-103.5%
<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 NET POSITION (C + D4)</b>			257.96	(9.00)	-103.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,595,945.81	38,596,203.77	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,595,945.81	38,596,203.77	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,595,945.81	38,596,203.77	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,596,203.77	38,596,194.77	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	38,596,203.77	38,596,194.77	0.0%

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

# SUPPLEMENTAL INFORMATION





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)	36,664.26	36,664.26	42,481.15	34,921.48	34,921.48	40,128.00
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	36,664.26	36,664.26	42,481.15	34,921.48	34,921.48	40,128.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	42.02	42.02	42.02	42.02	42.02	42.02
b. Special Education-Special Day Class	30.69	30.69	30.69	30.69	30.69	30.69
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.00	4.00	4.00	4.00	4.00	4.00
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 A5a through A5f)</b>	76.71	76.71	76.71	76.71	76.71	76.71
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	36,740.97	36,740.97	42,557.86	34,998.19	34,998.19	40,204.71
<b>7. Adults in Correctional Facilities</b>						
<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>	302.45	302.45	302.45	302.45	302.45	302.45
<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>	302.45	302.45	302.45	302.45	302.45	302.45
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	302.45	302.45	302.45	302.45	302.45	302.45

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

30 66670 0000000  
Form CEA  
E8BGF9EXZG(2023-24)

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	369,910,503.79	301	74,343.03	303	369,836,160.76	305	5,755,953.34		307	364,080,207.42	309
2000 - Classified Salaries	142,472,297.44	311	395,773.10	313	142,076,524.34	315	7,643,511.20		317	134,433,013.14	319
3000 - Employee Benefits	211,088,455.33	321	174,146.58	323	210,914,308.75	325	4,810,177.33		327	206,104,131.42	329
4000 - Books, Supplies Equip Replace. (6500)	38,759,951.59	331	915,222.34	333	37,844,729.25	335	2,384,989.90		337	35,459,739.35	339
5000 - Services. . . & 7300 - Indirect Costs	97,263,303.55	341	613,078.69	343	96,650,224.86	345	20,572,056.66		347	76,078,168.20	349
TOTAL					857,321,947.96	365	TOTAL			816,155,259.53	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	282,167,836.19 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	44,327,854.92 380
3. STRS. . . . .	3101 & 3102	74,593,575.45 382
4. PERS. . . . .	3201 & 3202	11,656,403.92 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	8,174,603.40 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	40,197,443.69 385
7. Unemployment Insurance. . . . .	3501 & 3502	1,671,240.39 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	0.00 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00 393



11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	462,788,957.96	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	83,883.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	9,643,515.53	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	453,061,559.43	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. . . . .	55.51%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
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) . . . . .	55.51%	
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). . . . .	816,155,259.53	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

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	357,394,785.07	301	71,294.19	303	357,323,490.88	305	4,916,448.00		307	352,407,042.88	309
2000 - Classified Salaries	136,342,852.51	311	143,200.90	313	136,199,651.61	315	8,678,806.76		317	127,520,844.85	319
3000 - Employee Benefits	236,234,381.89	321	79,394.93	323	236,154,986.96	325	5,032,591.90		327	231,122,395.06	329
4000 - Books, Supplies Equip Replace. (6500)	57,742,195.71	331	675,066.40	333	57,067,129.31	335	2,525,300.85		337	54,541,828.46	339
5000 - Services. . & 7300 - Indirect Costs	98,776,689.93	341	538,683.57	343	98,238,006.36	345	21,058,204.78		347	77,179,801.58	349
TOTAL					884,983,265.12	365	TOTAL			842,771,912.83	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	458,136,929.99	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	80,118.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	11,117,620.23	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	446,939,191.76	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	53.03%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	53.03%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	1.97%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	842,771,912.83	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	16,602,606.68	

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

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 24,870,360.19
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 704,050,495.12

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.53%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 36,037,542.73
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 8,133,167.47

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	84,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	317,347.59
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,558,826.48
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	47,131,384.27
9. Carry-Forward Adjustment (Part IV, Line F)	463,390.12
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	47,594,774.39
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	523,505,321.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	105,959,106.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	69,902,202.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	10,162,167.93
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	320,026.35
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,636,292.76
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	994,504.57
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	.01
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	69,929,175.77
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,034,797.79
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,784,795.92
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	26,186,377.26
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	828,414,768.45
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.69%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.75%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	47,131,384.27
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,380,062.42
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.80%) times Part III, Line B19); zero if negative	463,390.12
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.80%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	463,390.12
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	463,390.12

Approved  
indirect cost  
rate: 5.80%

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Highest rate  
used in any  
program: 5.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	17,143,701.77	994,334.70	5.80%
01	3010	17,657,035.31	1,024,108.04	5.80%
01	3060	382,726.71	22,198.15	5.80%
01	3110	6,127.00	355.37	5.80%
01	3182	702,333.73	40,754.43	5.80%
01	3213	45,745,718.48	2,653,912.30	5.80%
01	3215	14,627.00	841.11	5.75%
01	3225	3,366,667.00	168,333.00	5.00%
01	3305	64,378.54	3,733.96	5.80%
01	3306	4,838.64	280.64	5.80%
01	3308	38,398.92	2,227.14	5.80%
01	3310	9,510,878.43	551,630.95	5.80%
01	3311	43,632.29	2,530.67	5.80%
01	3315	357,637.67	20,742.98	5.80%
01	3327	182,141.42	10,564.20	5.80%
01	3345	2,862.95	166.05	5.80%
01	3385	302,829.49	17,564.11	5.80%
01	3395	23,967.47	1,390.11	5.80%
01	3410	397,789.34	23,015.66	5.79%
01	3550	393,470.48	19,673.52	5.00%
01	4035	2,452,942.74	142,224.33	5.80%
01	4124	2,517,024.64	125,851.23	5.00%
01	4127	1,389,495.09	80,340.80	5.78%
01	4201	11,958.00	693.56	5.80%
01	4203	3,576,198.68	207,412.75	5.80%
01	5630	239,631.63	13,898.63	5.80%
01	5632	25,550.42	1,481.93	5.80%
01	5634	150,941.08	8,754.58	5.80%
01	5810	335,131.25	10,518.88	3.14%
01	6010	9,345,056.69	467,252.83	5.00%
01	6053	421,354.05	24,438.53	5.80%
01	6266	2,402,552.77	139,348.06	5.80%
01	6332	297,860.45	17,275.91	5.80%
01	6385	136,636.13	7,924.04	5.80%
01	6387	1,699,658.25	98,580.18	5.80%
01	6510	523,608.42	30,369.29	5.80%
01	6515	17,500.95	1,015.05	5.80%
01	6520	309,659.91	17,940.09	5.79%

Budget, July 1  
2022-23 Estimated Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

01	6536	762,860.04	44,245.88	5.80%
01	6537	3,260,338.87	189,178.24	5.80%
01	6546	3,458,582.45	200,597.78	5.80%
01	6762	2,565,838.90	148,818.66	5.80%
01	7220	371,784.41	21,563.50	5.80%
01	7370	263,440.32	15,279.56	5.80%
01	7412	691,809.71	40,124.96	5.80%
01	7413	300,000.00	17,400.00	5.80%
01	7435	467,337.27	27,105.56	5.80%
01	7810	995,702.98	57,748.81	5.80%
01	8150	23,561,103.05	1,366,543.97	5.80%
01	9010	6,640,587.41	270,140.96	4.07%
09	3010	65,653.65	3,807.91	5.80%
09	3212	334,018.03	19,373.05	5.80%
09	3213	489,441.20	28,387.59	5.80%
09	6010	193,793.18	9,689.66	5.00%
09	7412	70,888.47	4,111.53	5.80%
09	7413	53,306.54	3,091.78	5.80%
12	6052	18,903.59	1,096.41	5.80%
12	6105	15,385,238.20	892,343.82	5.80%
12	6127	63,712.90	3,695.35	5.80%
12	6128	974,908.23	56,544.68	5.80%
13	5320	2,815,173.23	150,611.77	5.35%



**Budget, July 1**  
**2022-23 Unaudited Actuals**  
**LOTTERY REPORT**  
**Revenues, Expenditures and**  
**Ending Balances - All Funds**

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,901,191.25	4,901,191.25
2. State Lottery Revenue	8560	7,846,910.13		3,342,129.47	11,189,039.60
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,846,910.13	0.00	8,243,320.72	16,090,230.85
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	5,610,818.67		0.00	5,610,818.67
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	2,236,091.46		0.00	2,236,091.46
4. Books and Supplies	4000-4999	0.00		173,243.68	173,243.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,295,232.41	1,295,232.41
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		7,846,910.13	0.00	1,468,476.09	9,315,386.22
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	6,774,844.63	6,774,844.63
<b>D. COMMENTS:</b>					
Textbooks for students taking SAC classes; Renaissance, Mystery Science, Kami, Nearpod, Mosa Mack, Gizmos, Kindercaminata, Active Learning, CORE (SIPPs), CSU (Global Book Bag), Innovations for Learning (TutorMate), Fairview Learning; MyAccess; Canvas, APEX, Athletics, SIPPS Challenge & Rewards, Mikva Challenge, DBQ, IMP, IDS, ALEKS, FPM/PE, West ED (NGSS)					

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	600,394,753.00	-0.54%	597,161,591.00	-1.93%	585,651,951.00
2. Federal Revenues	8100-8299	52,478,027.54	-26.03%	38,818,763.75	0.00%	38,818,763.75
3. Other State Revenues	8300-8599	146,311,916.49	-24.24%	110,841,244.66	0.00%	110,841,244.66
4. Other Local Revenues	8600-8799	17,255,404.11	-12.67%	15,068,404.11	0.00%	15,068,404.11
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)		816,440,101.14	-6.68%	761,890,003.52	-1.51%	750,380,363.52
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				357,394,785.07		352,596,765.77
b. Step & Column Adjustment				2,636,523.82		2,644,475.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,434,543.12)		(7,367,602.99)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	357,394,785.07	-1.34%	352,596,765.77	-1.34%	347,873,638.52
2. Classified Salaries						
a. Base Salaries				136,342,852.51		136,557,380.64
b. Step & Column Adjustment				340,857.13		341,393.44
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(126,329.00)		(126,329.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	136,342,852.51	0.16%	136,557,380.64	0.16%	136,772,445.08
3. Employee Benefits	3000-3999	236,234,381.89	4.32%	246,430,604.58	0.56%	247,818,416.32
4. Books and Supplies	4000-4999	57,142,195.71	-31.14%	39,347,744.71	-40.98%	23,221,768.42
5. Services and Other Operating Expenditures	5000-5999	101,271,253.31	-22.20%	78,786,877.73	-25.76%	58,489,484.73
6. Capital Outlay	6000-6999	16,562,294.61	-77.78%	3,680,733.51	0.00%	3,680,733.51
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,380,777.00	0.00%	4,380,777.00	0.00%	4,380,777.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,494,563.38)	4.14%	(2,597,800.38)	0.00%	(2,597,800.38)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,697,559.53	2.05%	5,814,300.37	2.31%	5,948,408.07
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)		912,531,536.25	-5.21%	864,997,383.93	-4.56%	825,587,871.27
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(96,091,435.11)		(103,107,380.41)		(75,207,507.75)

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)		388,674,336.18		292,582,901.07		189,475,520.66
2. Ending Fund Balance (Sum lines C and D1)		292,582,901.07		189,475,520.66		114,268,012.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	129,115,771.10		84,943,394.53		83,395,485.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	72,309,665.09		18,128,076.49		12,000,000.00
d. Assigned	9780	71,716,834.15		67,914,101.96		1,170,769.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,250,630.73		17,299,947.68		16,511,757.43
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		292,582,901.07		189,475,520.66		114,268,012.91
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,250,630.73		17,299,947.68		16,511,757.43
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)		18,250,630.73		17,299,947.68		16,511,757.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
<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):						
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)						
		34,921.48		33,103.30		31,404.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		912,531,536.25		864,997,383.93		825,587,871.27
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)						
		912,531,536.25		864,997,383.93		825,587,871.27
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		18,250,630.73		17,299,947.68		16,511,757.43
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)						
		18,250,630.73		17,299,947.68		16,511,757.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(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	600,394,753.00	-0.54%	597,161,591.00	-1.93%	585,651,951.00
2. Federal Revenues	8100-8299	136,300.00	0.00%	136,300.00	0.00%	136,300.00
3. Other State Revenues	8300-8599	14,875,857.46	0.00%	14,875,857.46	0.00%	14,875,857.46
4. Other Local Revenues	8600-8799	9,657,136.32	0.00%	9,657,136.32	0.00%	9,657,136.32
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(131,593,098.94)	19.30%	(156,987,893.67)	18.76%	(186,446,114.98)
6. Total (Sum lines A1 thru A5c)		493,470,947.84	-5.80%	464,842,991.11	-8.81%	423,875,129.80
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				247,362,904.85		241,991,089.57
b. Step & Column Adjustment				1,811,284.72		1,814,933.17
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,183,100.00)		(6,710,766.67)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	247,362,904.85	-2.17%	241,991,089.57	-2.02%	237,095,256.07
2. Classified Salaries						
a. Base Salaries				74,967,691.42		75,155,110.65
b. Step & Column Adjustment				187,419.23		187,887.77
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	74,967,691.42	0.25%	75,155,110.65	0.25%	75,342,998.42
3. Employee Benefits	3000-3999	131,380,579.81	4.27%	136,985,906.11	-0.16%	136,766,478.11
4. Books and Supplies	4000-4999	32,627,700.64	-42.91%	18,627,700.64	-42.95%	10,627,700.64
5. Services and Other Operating Expenditures	5000-5999	69,595,512.01	-22.77%	53,745,512.01	-25.03%	40,295,512.01
6. Capital Outlay	6000-6999	2,058,764.61	-66.93%	680,733.51	0.00%	680,733.51
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,207,660.00	0.00%	1,207,660.00	0.00%	1,207,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,430,017.91)	0.00%	(10,430,017.91)	0.00%	(10,430,017.91)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,697,559.53	2.05%	5,814,300.37	2.31%	5,948,408.07
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		554,468,354.96	-5.54%	523,777,994.95	-5.01%	497,534,728.92
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(60,997,407.12)		(58,935,003.84)		(73,659,599.12)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		224,464,537.09		163,467,129.97		104,532,126.13
2. Ending Fund Balance (Sum lines C and D1)		163,467,129.97		104,532,126.13		30,872,527.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	72,309,665.09		18,128,076.49		12,000,000.00
d. Assigned	9780	71,716,834.15		67,914,101.96		1,170,769.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,250,630.73		17,299,947.68		16,511,757.43
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		163,467,129.97		104,532,126.13		30,872,527.01
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,250,630.73		17,299,947.68		16,511,757.43
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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		18,250,630.73		17,299,947.68		16,511,757.43
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2024-25 and 2025-26 due to projected declining enrollment of 1,977 and 1,847, respectively the district is aligning the number of teacher FTEs with the staffing ratio of 30:1. Removal of one-time textbook adoption of \$14 million in 2024-25 and 2025-26. Removal of one-time carry over construction cost of \$1.38 million.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	52,341,727.54	-26.10%	38,682,463.75	0.00%	38,682,463.75
3. Other State Revenues	8300-8599	131,436,059.03	-26.99%	95,965,387.20	0.00%	95,965,387.20
4. Other Local Revenues	8600-8799	7,598,267.79	-28.78%	5,411,267.79	0.00%	5,411,267.79
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	131,593,098.94	19.30%	156,987,893.67	18.76%	186,446,114.98
6. Total (Sum lines A1 thru A5c)		322,969,153.30	-8.03%	297,047,012.41	9.92%	326,505,233.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				110,031,880.22		110,605,676.20
b. Step & Column Adjustment				825,239.10		829,542.57
c. Cost-of-Living Adjustment						
d. Other Adjustments				(251,443.12)		(656,836.32)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	110,031,880.22	0.52%	110,605,676.20	0.16%	110,778,382.45
2. Classified Salaries						
a. Base Salaries				61,375,161.09		61,402,269.99
b. Step & Column Adjustment				153,437.90		153,505.67
c. Cost-of-Living Adjustment						
d. Other Adjustments				(126,329.00)		(126,329.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	61,375,161.09	0.04%	61,402,269.99	0.04%	61,429,446.66
3. Employee Benefits	3000-3999	104,853,802.08	4.38%	109,444,698.47	1.47%	111,051,938.21
4. Books and Supplies	4000-4999	24,514,495.07	-15.48%	20,720,044.07	-39.22%	12,594,067.78
5. Services and Other Operating Expenditures	5000-5999	31,675,741.30	-20.94%	25,041,365.72	-27.34%	18,193,972.72
6. Capital Outlay	6000-6999	14,503,530.00	-79.32%	3,000,000.00	0.00%	3,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,173,117.00	0.00%	3,173,117.00	0.00%	3,173,117.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,935,454.53	-1.30%	7,832,217.53	0.00%	7,832,217.53
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		358,063,181.29	-4.70%	341,219,388.98	-3.86%	328,053,142.35
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(35,094,027.99)		(44,172,376.57)		(1,547,908.63)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		164,209,799.09		129,115,771.10		84,943,394.53
2. Ending Fund Balance (Sum lines C and D1)		129,115,771.10		84,943,394.53		83,395,485.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	129,115,771.10		84,943,394.53		83,395,485.90
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)		129,115,771.10		84,943,394.53		83,395,485.90
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustments are based on expiring grants, i.e. in 2024-25 A-G Learning Loss Mitigation, Ethnic Studies Block Grant; and for 2025-26 includes adjustments for expiring grants for Learning Communities for School Success Program, A-G Access/Success Grant; Tobacco Grant Program (DOJ), Expanded Learning Opportunities (ELO) and ELO Paraprofessional Staff grants, A-G Access/Success Grant, Dual Language Immersion Grant, and Learning Communities for Success Schools Program (LCSSP).						



Cash Flow Projections: 2022-2023

	Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Actuals December	Actuals January	Actuals February	Actuals March	Actuals April	Projection May	Projection June	Projection Accruals	Total
<b>A. BEGINNING CASH</b>																
			269,828,489	254,974,919	219,489,757	254,262,792	253,003,405	230,259,462	401,444,377	363,995,503	357,586,099	352,786,955	382,945,521	381,701,994		
<b>B. RECEIPTS</b>																
	8010-8099	597,911,281	23,688,758	16,388,132	58,358,165	31,289,054	54,531,946	108,946,131	34,336,064	26,538,551	50,277,397	65,305,453	49,656,117	78,594,511	-	597,911,281
	8070-8019	473,584,538	16,484,039	78,484,039	58,247,963	29,677,269	29,746,699	58,247,963	58,247,963	27,456,495	44,435,428	27,456,495	37,222,608	38,422,534	-	473,584,538
	8020-8079	212,004,214	7,205,779	298,676	4,754,967	1,617,785	26,332,723	52,251,044	6,167,754	628,932	9,194,959	39,528,432	14,031,385	50,007,417	-	212,004,214
	8060-8099	(27,677,471)		(388,583)	(4,638,765)	-	(1,546,876)	(1,546,876)	(1,546,876)	(1,546,876)	(3,352,990)	(1,546,876)	(1,597,876)	(9,835,259)	-	(27,677,471)
	8100-8299	138,273,445	792,356	10,783,034	10,212,024	9,664,038	194,308	508,854	8,617,935	1,501,818	10,640,181	6,403,069	2,532,011	76,423,817	-	138,273,445
	8300-8399	234,514,826	4,537,521	4,579,340	15,191,672	8,279,268	47,800,468	22,291,185	8,280,409	10,189,931	11,085,307	52,464,618	6,837,467	42,977,639	-	234,514,826
	8600-8799	28,020,315	4,313,221	370,890	523,578	3,853,799	2,589,644	2,459,419	4,415,988	1,082,326	2,035,984	1,055,803	630,620	4,709,043	-	28,020,315
	8800-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	All Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL RECEIPTS</b>	<b>998,719,866</b>	<b>33,332,856</b>	<b>32,121,397</b>	<b>84,285,439</b>	<b>53,086,158</b>	<b>105,096,366</b>	<b>134,205,590</b>	<b>55,650,396</b>	<b>39,312,627</b>	<b>74,038,870</b>	<b>125,228,944</b>	<b>59,656,215</b>	<b>202,705,010</b>	-	<b>998,719,866</b>
<b>C. DISBURSEMENTS</b>																
	1000-1999		4,861,442	27,996,926	27,751,824	28,336,812	29,444,323	919,753	55,928,125	28,315,982	45,699,950	49,089,195	32,356,748	39,209,426	-	369,910,504
	2000-2999	142,472,297	95,515	5,891,483	9,143,989	9,726,833	10,550,486	10,111,421	10,252,258	9,614,379	10,886,765	17,781,428	12,535,886	35,881,754	-	142,472,297
	3000-3999	211,088,455	2,449,452	9,432,338	13,830,044	14,126,628	14,028,505	10,528,090	17,760,110	12,558,295	13,086,464	15,186,559	15,023,826	73,126,142	-	211,088,455
	4000-4999	37,724,448	(1,870,858)	3,280,629	1,232,109	6,213,978	1,599,151	1,180,144	2,176,351	1,297,418	3,275,976	2,524,684	2,745,681	17,009,185	-	37,724,448
	5000-5999	98,686,982	4,537,200	11,956,134	5,912,916	6,193,737	5,184,633	6,434,351	8,218,981	5,089,351	7,322,811	7,112,842	7,182,690	22,906,337	-	98,686,982
	6000-6999	10,586,528	(5,752)	33,586	33,586	174,487	328,901	385,322	1,941,810	309,060	1,160,951	636,638	582,546	5,033,023	-	10,586,528
	7000-7499	2,879,249	(197,905)	333,175	121,742	168,198	591,958	187,988	527,892	83,774	386,536	607,915	461,789	(402,214)	-	2,879,249
	7600-7699	8,758,566	-	5,388,502	-	-	-	-	2,387,375	-	-	-	10,476	972,213	-	8,758,566
	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>882,107,029</b>	<b>9,869,093</b>	<b>64,285,145</b>	<b>58,026,210</b>	<b>62,024,672</b>	<b>61,727,958</b>	<b>29,747,069</b>	<b>99,192,900</b>	<b>57,277,260</b>	<b>81,761,852</b>	<b>93,539,261</b>	<b>70,899,743</b>	<b>193,755,866</b>	-	<b>882,107,029</b>
<b>D. Balance Sheet Items</b>																
	<b>Assets and Deferred Outflows</b>															<b>Ending Balance</b>
	Cash Not in Treasury	(2,264,875)	(4,319,895)	(113,109)	(98,531)	(174,029)	(150,190)	(29,594)	(137,843)	(174,245)	(173,635)	(14,544)	-	-	-	3,120,740
	Accounts Receivable	76,756,047	4,558,297	2,078,044	6,262,577	23,248,784	3,989,836	4,785,366	3,623,851	11,709,507	1,143,958	6,603,781	-	-	-	8,752,046
	Due From Other Funds	7,826,904	7,302,074	(1,105,708)	-	1,630,538	-	-	-	-	-	-	-	-	-	-
	Stores	847,242	57,595	(85,808)	(170,184)	(170,643)	(90,456)	(165,908)	25,485	24,478	(26,648)	(179,356)	-	-	-	1,628,716
	Receiving Accrual	579	-	-	-	(12,670)	(18,299)	(82,218)	(61,544)	(56,286)	(108,602)	(62,387)	-	-	-	402,584
	Prepaid Expenditures	88,605	-	-	-	-	952	-	-	-	-	-	-	-	-	87,653
	Other Current Assets	-	(138,425)	-	-	-	-	-	-	-	-	-	-	-	-	138,425
	Mid Month Payroll	138,425	(1,006,800)	(1,168,255)	853	(3,632)	2,192,031	2,218,748	2,243,712	2,239,671	2,247,667	2,121,391	-	-	-	(10,946,960)
	Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL</b>	<b>83,392,926</b>	<b>6,452,846</b>	<b>(394,836)</b>	<b>5,994,715</b>	<b>24,518,349</b>	<b>5,923,875</b>	<b>6,726,394</b>	<b>5,693,631</b>	<b>13,743,124</b>	<b>3,082,739</b>	<b>8,468,884</b>	-	-	-	3,183,204
	<b>Liabilities and Deferred Inflows</b>															
	Accounts Payable	(56,072,915)	35,935,453	2,926,577	-	115,000	12,036,225	-	-	1,787,896	138,901	-	-	-	-	(3,132,863)
	Due to Other Funds	(15,714,375)	8,040,433	-	-	7,673,942	-	-	-	-	-	-	-	-	-	-
	Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unearned Revenues	(5,711,956)	794,292	-	(6,048,300)	9,050,281	-	-	0	-	-	-	-	-	-	(1,915,682)
	Deferred Inflows of Resources	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	(131,461)
	Other Restatements	9795	-	-	3,529,209	-	-	-	-	-	-	-	-	-	-	3,529,209
	<b>SUBTOTAL</b>	<b>(77,630,707)</b>	<b>44,770,178</b>	<b>2,926,577</b>	<b>(2,519,091)</b>	<b>16,839,223</b>	<b>12,036,225</b>	-	<b>0</b>	<b>1,787,896</b>	<b>138,901</b>	-	-	-	-	(1,650,797)
<b>TOTAL BALANCE SHEET ITEMS</b>																
			(38,317,333)	(3,214,413)	8,513,806	7,679,126	(6,112,350)	6,726,394	5,693,631	11,955,228	2,943,838	8,468,884	-	-	-	4,834,000
<b>E. NET INCREASE/DECREASE (B+C-D)</b>																
			(14,853,570)	(35,485,162)	34,773,035	(1,259,388)	37,256,057	111,184,915	(37,848,874)	(6,009,405)	(4,799,144)	40,158,567	(11,243,528)	8,969,144	-	
<b>F. ENDING CASH (A+E)</b>																
			254,974,919	219,489,757	254,262,792	253,003,405	280,259,462	401,444,377	363,995,503	357,586,099	352,786,955	392,945,521	381,701,994	380,671,138	-	

Cash Flow Projections: 2023-2024

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
<b>A. BEGINNING CASH</b>																
			289,828,489	291,603,598	280,584,681	241,307,841	185,471,969	177,943,720	244,590,858	175,217,066	165,434,571	157,001,929	189,063,865	172,070,192		
<b>B. RECEIPTS</b>																
	8010-8099	600,394,753	30,019,738	30,019,738	54,035,528	54,035,528	54,035,528	54,035,528	54,035,528	54,035,528	54,035,528	54,035,528	54,035,528	54,035,528	-	600,394,753
	8010-8019	426,424,257	21,321,213	21,321,213	38,378,183	38,378,183	38,378,183	38,378,183	38,378,183	38,378,183	38,378,183	38,378,183	38,378,183	38,378,183	-	426,424,257
	8020-8079	212,004,214	4,738,620	152,049	5,490,234	565,931	21,954,127	59,862,281	7,335,396	370,476	9,708,803	43,944,026	14,037,385	43,944,026	-	212,004,214
	8080-8099	(38,033,718)	288,074	(2,062,153)	(3,531,609)	(9,400,565)	(2,354,405)	(2,354,405)	(2,354,405)	(2,344,270)	(4,904,723)	(70,135)	(2,156,763)	(6,769,960)	-	(38,033,718)
	8100-8299	52,478,028	41,440	5,122,926	378,223	1,758,929	2,713,709	1,407,991	7,285,031	1,372,977	10,622,656	2,077,547	960,958	18,735,460	-	52,478,028
	8300-8599	146,311,916	2,199,976	3,559,682	7,682,529	5,975,728	6,870,969	10,472,827	4,373,253	14,310,840	7,903,490	13,510,117	4,265,841	65,186,665	-	146,311,916
	8600-8799	17,255,404	188,368	2,078,730	719,630	2,106,435	2,813,960	1,418,218	754,903	1,167,661	572,170	1,430,167	388,347	3,616,813	-	17,255,404
	Interfund Transfers/Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	All Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>																
		816,440,101	28,777,691	30,182,447	49,117,191	39,334,641	70,376,543	109,285,095	55,972,362	53,255,868	62,281,180	99,329,907	55,828,951	162,698,226	-	816,440,101
<b>C. DISBURSEMENTS</b>																
	1000-1999	357,394,785	4,450,748	29,946,606	30,829,606	31,585,899	32,457,186	818,264	63,057,528	31,515,256	32,156,522	30,948,636	31,261,975	38,364,547	-	357,394,785
	Classified Salaries	2000-2999	(1,119,142)	6,954,009	10,129,430	11,827,252	12,108,252	11,921,969	23,677,877	441,699	13,964,765	12,346,337	11,996,663	22,093,721	-	136,342,853
	Employee Benefits	3000-3999	3,068,472	11,621,241	16,262,765	16,765,590	16,914,803	11,016,147	25,233,186	14,709,020	17,478,707	17,165,011	16,813,541	69,188,100	-	236,234,382
	Books and Supplies	4000-4999	218,432	3,570,621	3,913,564	10,260,314	5,332,884	6,481,446	4,552,674	3,784,373	2,225,291	2,339,813	4,158,955	10,313,829	-	57,142,196
	Services	5000-5999	387,120	6,328,096	6,935,682	18,268,299	9,451,297	11,466,856	8,068,556	6,706,921	3,943,810	4,146,775	7,370,780	18,278,863	-	101,271,253
	Capital Outlay	6000-6999	(29,280)	575,243	275,564	6,345,683	336,600	799,443	639,189	3,728,024	573,706	201,962	911,375	2,034,717	-	16,562,295
	Other Outgo	7000-7499	26,233	26,233	47,219	229,495	125,548	113,814	117,144	88,230	369,021	119,437	302,521	321,318	-	1,896,214
	Interfund Transfers Out	7600-7699	-	2,179,316	-	-	1,178,320	-	-	2,084,840	-	-	6,815	268,269	-	5,697,560
	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>																
		912,531,536	7,002,562	61,201,365	68,394,030	95,170,513	77,904,792	42,837,958	125,346,154	63,038,362	70,713,822	67,267,971	72,822,624	161,031,364	-	912,531,536
<b>D. Balance Sheet Items</b>																
	Beginning Balances															Ending Balance
	Assets and Deferred Outflows															
	Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	3,120,740
	Accounts Receivable	9200-9299	-	-	-	-	-	-	-	-	-	-	-	-	-	8,752,046
	Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Stores	9320-9321	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receiving Accrual	9329	-	-	-	-	-	-	-	-	-	-	-	-	-	1,628,716
	Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	402,584
	Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	87,653
	Mid Month Payroll	9360	-	-	-	-	-	-	-	-	-	-	-	-	-	138,425
	Deferred Outflows of Resources	9430	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,946,960)
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	3,183,204
	Liabilities and Deferred Inflows															
	Accounts Payable	9500-9599	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,132,863)
	Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,915,682)
	Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	(131,461)
	Other Restatements	9785	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	(5,180,006)
<b>TOTAL BALANCE SHEET ITEMS</b>																
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>E. NET INCREASE/DECREASE (B-C+D)</b>																
			21,775,109	(31,018,918)	(19,276,839)	(55,835,872)	(7,528,249)	66,847,137	(69,373,792)	(9,782,494)	(8,432,642)	32,061,936	(16,993,673)	1,666,862	-	
<b>F. ENDING CASH (A+E)</b>																
			291,603,598	260,584,681	241,307,841	185,471,969	177,943,720	244,590,858	175,217,066	165,434,571	157,001,929	189,063,865	172,070,192	173,737,054	-	

Cash Flow Projections: 2024-2025

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
<b>A. BEGINNING CASH</b>			269,828,489	290,404,194	260,180,860	241,987,977	198,825,758	191,407,516	256,834,730	187,747,591	179,585,843	168,859,077	195,486,500	179,995,092		
<b>B. RECEIPTS</b>	8010-8099	597,161,591	25,654,803	19,865,986	40,801,355	32,485,593	57,126,337	93,137,861	43,465,047	36,682,762	43,951,905	79,406,750	49,717,622	74,865,570	-	597,161,591
	8010-8019	419,749,160	20,967,459	20,967,459	37,777,426	37,777,426	37,777,426	37,777,426	37,777,426	37,777,426	37,777,426	37,777,426	37,777,426	37,777,426	-	419,749,160
	8020-8079	200,867,284	4,469,693	144,062	5,201,823	536,201	20,800,940	56,912,364	7,139,550	351,015	9,196,684	41,635,574	13,294,239	41,263,086	-	200,867,284
	8080-8099	(23,454,873)	177,651	(1,265,535)	(2,177,894)	(5,828,034)	(1,451,929)	(1,451,929)	(1,451,929)	(1,445,679)	(3,024,309)	(6,280)	(1,354,097)	(4,174,942)	-	(23,454,873)
	8100-8299	38,818,764	30,654	3,769,503	279,777	1,301,106	2,007,371	1,041,512	5,388,844	7,857,734	1,536,792	710,834	13,859,026	13,859,026	-	38,818,764
	8300-8599	110,841,245	1,666,632	2,696,701	5,820,039	4,527,021	5,205,227	7,933,880	3,313,037	10,841,437	5,987,432	10,234,834	3,231,665	49,383,340	-	110,841,245
	8600-8799	15,068,404	164,494	1,815,266	628,422	1,839,459	2,457,311	1,238,469	659,225	1,019,668	499,652	1,248,904	338,127	3,158,408	-	15,068,404
	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interfund Transfers/Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	All Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL RECEIPTS</b>	<b>761,890,004</b>	<b>27,516,582</b>	<b>28,167,457</b>	<b>47,529,593</b>	<b>40,153,179</b>	<b>66,796,245</b>	<b>103,351,721</b>	<b>52,826,152</b>	<b>49,559,478</b>	<b>58,296,723</b>	<b>92,427,281</b>	<b>53,999,249</b>	<b>141,266,344</b>	-	<b>761,890,004</b>
<b>C. DISBURSEMENTS</b>	1000-1999	352,596,766	4,390,997	29,544,573	30,415,719	31,161,859	32,021,461	807,279	62,210,982	31,092,164	31,726,794	30,533,151	30,842,284	37,849,503	-	352,596,766
	Classified Salaries	136,557,381	(1,120,903)	6,964,951	10,145,368	11,845,861	12,127,304	11,940,748	23,715,133	442,394	13,986,738	12,365,763	12,015,539	22,128,484	-	136,557,381
	2000-2999	246,430,605	3,200,912	12,122,831	16,964,689	17,489,217	17,644,662	11,491,620	26,322,287	15,343,863	18,233,114	17,905,878	17,539,238	72,172,274	-	246,430,605
	3000-3999	39,347,745	150,411	2,458,707	2,694,855	7,068,300	3,672,189	4,463,082	3,134,942	2,605,895	1,532,321	1,611,180	2,863,829	7,102,036	-	39,347,745
	4000-4999	78,786,878	301,171	4,923,124	5,395,968	14,132,963	7,352,907	8,936,529	6,277,165	5,217,842	3,068,200	3,226,102	5,734,310	14,220,566	-	78,786,878
	5000-5999	3,680,734	(6,507)	127,839	61,240	1,410,233	74,824	177,665	142,051	828,500	127,498	44,883	202,540	489,967	-	3,680,734
	6000-6999	1,782,977	24,797	24,797	44,635	216,935	118,576	107,585	110,732	83,401	348,824	112,900	285,963	303,732	-	1,782,977
	7000-7999	5,814,300	-	2,223,969	-	-	1,202,464	-	-	2,107,147	-	-	6,955	273,766	-	5,814,300
	Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>864,997,384</b>	<b>6,940,877</b>	<b>58,390,791</b>	<b>65,722,475</b>	<b>83,315,398</b>	<b>74,214,488</b>	<b>37,924,506</b>	<b>121,913,291</b>	<b>57,721,226</b>	<b>69,023,488</b>	<b>65,799,858</b>	<b>69,490,657</b>	<b>154,540,328</b>	-	<b>864,997,384</b>
<b>D. Balance Sheet Items</b>	Beginning Balances															Ending Balance
	<b>Assets and Deferred Outflows</b>															
	Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	3,120,740
	Accounts Receivable	9200-9299	-	-	-	-	-	-	-	-	-	-	-	-	-	8,752,046
	Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Stores	9320-9321	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receiving Accrual	9329	-	-	-	-	-	-	-	-	-	-	-	-	-	1,628,716
	Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	402,584
	Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	87,653
	Mid Month Payroll	9360	-	-	-	-	-	-	-	-	-	-	-	-	-	138,425
	Deferred Outflows of Resources	9430	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,946,960)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>	<b>Liabilities and Deferred Inflows</b>															
	Accounts Payable	9500-9599	-	-	-	-	-	-	-	-	-	-	-	-	-	3,183,204
	Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,132,863)
	Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	87,653
	Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,915,682)
	Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	(131,461)
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	(5,180,006)
	<b>TOTAL BALANCE SHEET ITEMS</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>F. ENDING CASH (A+E)</b>			20,575,705	(30,223,334)	(18,192,882)	(43,162,219)	(7,418,243)	65,427,215	(69,087,139)	(8,161,748)	(10,726,766)	26,627,423	(15,491,408)	(13,273,983)	-	
			290,404,194	260,180,860	241,987,977	198,825,758	191,407,516	256,834,730	187,747,591	179,585,843	168,859,077	195,486,500	179,995,092	166,721,109	-	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	888,980,647.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	139,730,863.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	320,026.35
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,285,666.73
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	9,364.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,371,191.33
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	190,023.71
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,199,625.50

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,375,897.62
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	6,957,365.15
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				740,831,252.02
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				37,043.42
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,999.00

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	596,270,074.55	16,090.18
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	596,270,074.55	16,090.18
B. Required effort (Line A.2 times 90%)	536,643,067.10	14,481.16
C. Current year expenditures (Line I.E and Line II.B)	740,831,252.02	19,999.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2,949.05	0.00	0.00	(1,423,678.23)				
Other Sources/Uses Detail					0.00	8,758,565.91		
Fund Reconciliation							0.00	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	2,262.25	0.00	319,386.20	0.00				
Other Sources/Uses Detail					176,125.56	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION 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
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,499.56	0.00	953,680.26	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	(13,024.86)	150,611.77	0.00				
Other Sources/Uses Detail					6,563.47	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,079,711.49	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,724,192.68		
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	6,787,990.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,360,282.09	1,445,146.00		
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					101,842.00	101,842.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,093,211.98	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	4,314.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	13,024.86	(13,024.86)	1,423,678.23	(1,423,678.23)	18,817,736.59	18,817,736.59	0.00	0.00

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	84,140.00	0.00	0.00	(2,494,563.38)				
Other Sources/Uses Detail					0.00	5,697,559.53		
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	15,000.00	0.00	43,742.21	0.00				
Other Sources/Uses Detail					195,699.53	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,100.00	0.00	1,163,806.34	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(101,240.00)	1,287,014.83	0.00				
Other Sources/Uses Detail					10,000.00	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	1,779,426.29		
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					1,504,960.00	1,445,591.00		
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								

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,211,917.29	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								

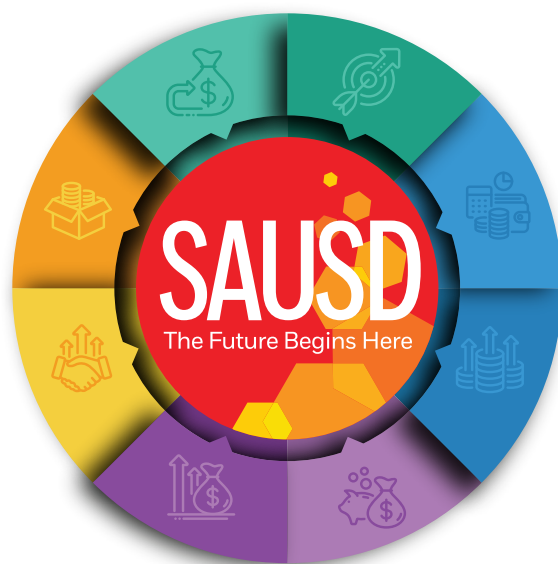
Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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
Fund Reconciliation								
TOTALS	101,240.00	(101,240.00)	2,494,563.38	(2,494,563.38)	8,922,576.82	8,922,576.82		





# CRITERIA AND STANDARDS REVIEW



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):	34,921.48	
District's ADA Standard Percentage Level:	1.0%	

## 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	43,614	43,665		
Charter School				
<b>Total ADA</b>	<b>43,614</b>	<b>43,665</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	43,665	43,743		
Charter School				
<b>Total ADA</b>	<b>43,665</b>	<b>43,743</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	41,246	42,481		
Charter School		0		
<b>Total ADA</b>	<b>41,246</b>	<b>42,481</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	40,128			
Charter School	0			
<b>Total ADA</b>	<b>40,128</b>			

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	43,911	43,911		
Charter School				
<b>Total Enrollment</b>	<b>43,911</b>	<b>43,911</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	41,500	41,500		
Charter School				
<b>Total Enrollment</b>	<b>41,500</b>	<b>41,500</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	39,603	39,603		
Charter School				
<b>Total Enrollment</b>	<b>39,603</b>	<b>39,603</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	37,711			
Charter School				
<b>Total Enrollment</b>	<b>37,711</b>			

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	43,670	43,911	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>43,670</b>	<b>43,911</b>	<b>99.5%</b>
Second Prior Year (2021-22)			
District Regular	36,378	41,500	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>36,378</b>	<b>41,500</b>	<b>87.7%</b>
First Prior Year (2022-23)			
District Regular	36,664	39,603	
Charter School			
<b>Total ADA/Enrollment</b>	<b>36,664</b>	<b>39,603</b>	<b>92.6%</b>
Historical Average Ratio:			93.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.7%</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	34,921	37,711		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>34,921</b>	<b>37,711</b>	<b>92.6%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	33,103	35,734		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,103</b>	<b>35,734</b>	<b>92.6%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	31,405	33,887		
Charter School				
<b>Total ADA/Enrollment</b>	<b>31,405</b>	<b>33,887</b>	<b>92.7%</b>	<b>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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

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

4. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<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)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	42,557.86	40,204.71	37,270.64	34,958.37
b. Prior Year ADA (Funded)		42,557.86	40,204.71	37,270.64
c. Difference (Step 1a minus Step 1b)		(2,353.15)	(2,934.07)	(2,312.27)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.53%)	(7.30%)	(6.20%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		597,911,281.00	600,394,753.00	585,651,951.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		49,148,307.30	23,655,553.27	19,267,949.19
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		2.69%	(3.36%)	(2.91%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.69% to 3.69%	-4.36% to -2.36%	-3.91% to -1.91%

**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)	212,004,214.01	212,004,214.01	212,004,214.01	212,004,214.01
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)	625,450,132.00	638,428,471.00	626,195,309.00	614,685,669.00
District's Projected Change in LCFF Revenue:		2.08%	(1.92%)	(1.84%)
<b>LCFF Revenue Standard</b>		<b>1.69% to 3.69%</b>	<b>-4.36% to -2.36%</b>	<b>-3.91% to -1.91%</b>
<b>Status:</b>		Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

It's due to a declining enrollment of 1,977 and 1,847 in 2024-25 and 2025-26, respectively as well as a decrease in COLA from 8.22% in 2023-24 to 3.94% and 3.29% in 2024-25 and 2025-26, respectively.





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):	2.69%	(3.36%)	(2.91%)
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-7.31% to 12.69%</b>	<b>-13.36% to 6.64%</b>	<b>-12.91% to 7.09%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-2.31% to 7.69%	-8.36% to 1.64%	-7.91% to 2.09%

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)	138,273,444.59		
Budget Year (2023-24)	52,478,027.54	(62.05%)	Yes
1st Subsequent Year (2024-25)	38,818,763.75	(26.03%)	Yes
2nd Subsequent Year (2025-26)	38,818,763.75	0.00%	No

Explanation:

(required if Yes)

Budget year 2023-24 reflects decreases for \$.13 million one-time IDEA /American Rescue Plan, 611 Local Assistance, 619 Federal Preschool and Alternative Dispute Resolution funds; \$82.5 million ESSER III, ELO, GEER, American Rescue Plan-Homeless Children and Youth (ARP-HCY) grants; and \$5.9 million decreases to Title/ESEA programs. Increase of \$.28 million in Title I, Summer Intervention. 2024-25 mostly reflects the decreases of ESSER/GEER expired grants.

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

First Prior Year (2022-23)	234,514,825.88		
Budget Year (2023-24)	146,311,916.49	(37.61%)	Yes
1st Subsequent Year (2024-25)	110,841,244.66	(24.24%)	Yes
2nd Subsequent Year (2025-26)	110,841,244.66	0.00%	No

Explanation:

(required if Yes)

Budget year 2023-24 reflects decreases for one-time funds received in 2022-23 such as Literacy Coaches/Reading Spec \$1.27 million, Educ. Effect. \$2.08 million, CA Comm. Schls Partnership Prog (CCSPP) \$5.70 million, Arts/Music Block Grant \$12.09 million, Nutrition: Kitchen Infrastructure and Training \$5.67 million, Learning Comm. for Sch Success Prog \$1.99 million, and Learning Recovery Emerg. Block Grt \$50.9 million; reduction to funding for State Lottery \$2.47 million, and Special Ed \$3.8 million due to P2 ADA projections and reduction of \$1.44 million to STRS on Behalf. Increases include one-time funding Universal Pre-K \$1.6 million, and Tobacco Grant (DOJ) \$.39 million. Budget Year 2024-25 decreases reflect one-time grant funds.

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

First Prior Year (2022-23)	28,020,314.92		
Budget Year (2023-24)	17,255,404.11	(38.42%)	Yes
1st Subsequent Year (2024-25)	15,068,404.11	(12.67%)	Yes
2nd Subsequent Year (2025-26)	15,068,404.11	0.00%	No

Explanation:

(required if Yes)

Budget year 2023-24 reflects decreases for projected Interest \$4.0 million, net increase of fair market value of \$.47million, K12 Strong Workforce Prog \$1.8 million, Medical-Adm Activities (MAA) \$.27 million, and expiring grants/local donations of \$.67 million. Increases include Two-Way Digital/Bandwidth ITFS \$.23 million and K12 Strong Workforce Prog (OCDE subgrant) \$.40 million. Budget year 2024-25 reflects decreases for one-time funds received in 2023-24 such as Blue Meridian Cohort Grant \$1.0 million and K-12 Strong Workforce Prog \$1.20 million.

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

First Prior Year (2022-23)	37,724,448.41		
Budget Year (2023-24)	57,142,195.71	51.47%	Yes
1st Subsequent Year (2024-25)	39,347,744.71	(31.14%)	Yes
2nd Subsequent Year (2025-26)	23,221,768.42	(40.98%)	Yes

**Explanation:**

(required if Yes)

Budget year 2023-24 reflects increases of \$16.49 million in Instructional Material and Prop 20 Lottery funds planned for textbook adoptions for World Language/Dual Enrollment and K-12 Science and purchase of supplemental materials. \$2.34 million in Arts, Music, and Instructional Materials Block Grant funds are planned for art supplies, instruments and other equipment. \$1.0 million in Title I, set aside funds are planned for 2023-24 summer enrichment materials and \$.60 million in other classroom supplies and non-capitalized equipment. Decreases in 2023-24 reflect \$1.01 million in expiring grants such as ESSER III. Decreases in subsequent years are mostly due to decrease in textbooks adoptions, materials/supplies, and non-capit. equipment.

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

First Prior Year (2022-23)	98,686,981.78		
Budget Year (2023-24)	101,271,253.31	2.62%	No
1st Subsequent Year (2024-25)	78,786,877.73	(22.20%)	Yes
2nd Subsequent Year (2025-26)	58,489,484.73	(25.76%)	Yes

**Explanation:**

(required if Yes)

Budget year 2025-26 reflects a decrease of \$46.99 million in services and other operating expenditures mainly due to decrease in enrollment projections and several one-time grant funding will be ending in 2024-25.

**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)	400,808,585.39		
Budget Year (2023-24)	216,045,348.14	(46.10%)	Not Met
1st Subsequent Year (2024-25)	164,728,412.52	(23.75%)	Not Met
2nd Subsequent Year (2025-26)	164,728,412.52	0.00%	Met

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

First Prior Year (2022-23)	136,411,430.19		
Budget Year (2023-24)	158,413,449.02	16.13%	Not Met
1st Subsequent Year (2024-25)	118,134,622.44	(25.43%)	Not Met
2nd Subsequent Year (2025-26)	81,711,253.15	(30.83%)	Not 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)

Budget year 2023-24 reflects decreases for \$.13 million one-time IDEA /American Rescue Plan, 611 Local Assistance, 619 Federal Preschool and Alternative Dispute Resolution funds; \$82.5 million ESSER III, ELO, GEER, American Rescue Plan-Homeless Children and Youth (ARP-HCY) grants; and \$5.9 million decreases to Title/ESEA programs. Increase of \$.28 million in Title I, Summer Intervention. 2024-25 mostly reflects the decreases of ESSER/GEER expired grants.

**Explanation:**

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

Budget year 2023-24 reflects decreases for one-time funds received in 2022-23 such as Literacy Coaches/Reading Spec \$1.27 million, Educ. Effect. \$2.08 million, CA Comm. Schls Partnership Prog (CSPP) \$5.70 million, Arts/Music Block Grant \$12.09 million, Nutrition: Kitchen Infrastructure and Training \$5.67 million, Learning Comm. for Sch Success Prog \$1.99 million, and Learning Recovery Emerg. Block Grt \$50.9 million; reduction to funding for State Lottery \$2.47 million, and Special Ed \$3.8 million due to P2 ADA projections and reduction of \$1.44 million to STRS on Behalf. Increases include one-time funding Universal Pre-K \$1.6 million, and Tobacco Grant (DOJ) \$.39 million. Budget Year 2024-25 decreases reflect one-time grant funds.

(linked from 6B  
if NOT met)

Budget year 2023-24 reflects decreases for projected Interest \$4.0 million, net increase of fair market value of \$4.7million, K12 Strong Workforce Prog \$1.8 million, Medical-Adm Activities (MAA) \$.27 million, and expiring grants/local donations of \$.67 million. Increases include Two-Way Digital/Bandwith ITFS \$.23 million and K12 Strong Workforce Prog (OCDE subgrant) \$.40 million. Budget year 2024-25 reflects decreases for one-time funds received in 2023-24 such as Blue Meridian Cohort Grant \$1.0 million and K-12 Strong Workforce Prog \$1.20 million.

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)

Budget year 2023-24 reflects increases of \$16.49 million in Instructional Material and Prop 20 Lottery funds planned for textbook adoptions for World Language/Dual Enrollment and K-12 Science and purchase of supplemental materials. \$2.34 million in Arts, Music, and Instructional Materials Block Grant funds are planned for art supplies, instruments and other equipment. \$1.0 million in Title I, set aside funds are planned for 2023-24 summer enrichment materials and \$.60 million in other classroom supplies and non-capitalized equipment. Decreases in 2023-24 reflect \$1.01 million in expiring grants such as ESSER III. Decreases in subsequent years are mostly due to decrease in textbooks adoptions, materials/supplies, and non-capit. equipment.

**Explanation:**

Services and Other Exps

(linked from 6B  
if NOT met)

Budget year 2025-26 reflects a decrease of \$46.99 million in services and other operating expenditures mainly due to decrease in enrollment projections and several one-time grant funding will be ending in 2024-25.

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)

868,425,561.46
----------------

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

868,425,561.46
----------------

26,052,766.84
---------------

26,052,767.00
---------------

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)	13,884,694.31	15,208,941.77	17,642,140.58
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	119,677,724.82	144,819,655.12	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)	133,562,419.13	160,028,596.89	17,642,140.58
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	694,234,715.52	760,447,088.62	882,107,028.89
	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)	694,234,715.52	760,447,088.62	882,107,028.89
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.2%	21.0%	2.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>		<b>6.4%</b>	<b>7.0%</b>	<b>.7%</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)	34,546,306.10	401,842,740.38	N/A	Met
Second Prior Year (2021-22)	44,298,528.09	418,205,712.92	N/A	Met
First Prior Year (2022-23)	35,739,911.19	488,976,747.93	N/A	Met
Budget Year (2023-24) (Information only)	(60,997,407.12)	554,468,354.96		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

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	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	102,623,272.77	109,538,369.58	N/A	Met
Second Prior Year (2021-22)	139,998,883.27	144,426,753.27	N/A	Met
First Prior Year (2022-23)	144,426,753.27	188,724,625.90	N/A	Met
Budget Year (2023-24) (Information only)	224,464,537.09			

<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.)	34,921	33,103	31,405
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</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?

No

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	912,531,536.25	864,997,383.93	825,587,871.27
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)	912,531,536.25	864,997,383.93	825,587,871.27
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	18,250,630.73	17,299,947.68	16,511,757.43
6. Reserve Standard - by Amount			



(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		18,250,630.73	17,299,947.68	16,511,757.43

**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	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	18,250,630.73	17,299,947.68	16,511,757.43
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)	18,250,630.73	17,299,947.68	16,511,757.43
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):		18,250,630.73	17,299,947.68	16,511,757.43
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

--

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

Yes

- 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:

There are positions budgeted with one-time resources, i.e. Learning Recovery Emergency Block Grant, Blue Meridian, CCSP Implementation Grant, Learning Communities for School Success Programs. Business Services will meet with Human Resources and Education Services to discuss the multi-year staffing projections.

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(110,798,140.95)			
Budget Year (2023-24)	(131,674,147.03)	20,876,006.08	18.8%	Not Met
1st Subsequent Year (2024-25)	(156,987,893.67)	25,313,746.64	19.2%	Not Met
2nd Subsequent Year (2025-26)	(186,446,114.98)	29,458,221.31	18.8%	Not 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)	8,758,565.91			
Budget Year (2023-24)	5,697,559.53	(3,061,006.38)	(34.9%)	Not Met
1st Subsequent Year (2024-25)	5,814,300.37	116,740.84	2.0%	Met
2nd Subsequent Year (2025-26)	5,948,408.07	134,107.70	2.3%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**  
(required if NOT met)
- The increase in district's contribution is due to maintaining positions while programs revenues expire.
- 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)
- The decrease is due to HVAC project cost transfers from Measure I to ESSER III as well as the removal of a one-time board approved Local Match for State Facilities program grants.

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

**Explanation:**

(required if NOT met)

- 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation	14	Funds 01 and 40	Fund 56	54,613,803
General Obligation Bonds	28	Fund 51	Fund 51	404,670,308
Supp Early Retirement Program	3	Fund 01	Fund 01	12,461,485
State School Building Loans				
Compensated Absences	ongoing	Fund 01	Fund 01	6,049,555

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

Construction Loan	4	Fund 25	Fund 56	7,038,702
TOTAL:				484,833,853

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				
Certificates of Participation	3,923,873	3,986,900	4,062,199	4,153,124
General Obligation Bonds	17,414,199	14,564,375	11,186,174	11,994,004
Supp Early Retirement Program	4,153,828	4,153,828	4,153,828	4,153,828
State School Building Loans				
Compensated Absences	6,049,555	6,049,555	6,049,555	6,049,555
Other Long-term Commitments (continued):				
Construction Loan	1,724,193	1,779,426	1,802,868	1,864,717
Total Annual Payments:	33,265,648	30,534,085	27,254,624	28,215,228
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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:

Medical and dental benefits are provided varying from 8 to 13 years depending on length in service, but not beyond age 65.\* Requires service from 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage. Minimum age requirement is retirement under CalSTRS or CalPERS. The district contribution is 100% to cap and the cap is the lowest cost HMO.\*\* \*Age 70 for those hired before 4/28/99 for certificated, 7/1/98 for classified. \*\*Those hired prior to a date that varies by employee group are not limited to the lowest cost HMO. All employees subject to employee contribution that varies by medical plan selected.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

23,301,924

- 4 OPEB Liabilities

a. Total OPEB liability

259,571,624.00

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

47,957,552.00

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

211,614,072.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2022

- 5 OPEB Contributions

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Method

0.00

0.00

0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

21,609,176.48

21,609,176.48

21,609,176.48

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

10,804,588.24

10,804,588.24

10,804,588.24

d. Number of retirees receiving OPEB benefits

735.00

757.00

808.00

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)

Yes

- 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:

The Santa Ana Unified School District has been self-insured and self-administered since July 1, 1977. Excess insurance with a self-insured retention of one million was purchases beginning November 1, 2009. Claims are handled internally .

3.

Self-Insurance Liabilities

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

13,033,851.00
0.00

4.

Self-Insurance Contributions

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7,105,240.69	6,599,464.12	6,168,949.62
0.00	0.00	0.00



**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	2776.9	2748.47	2748.47	2748.47

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations have not started with the bargaining units for 2023-24.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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

3,012,701

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
45363473	48085281	50970398
89.0%	89.0%	89.0%
15.0%	6.0%	6.0%

**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
2200196	2419719	2425718
.8%	.8%	.8%

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
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	2582.9	1959.07	1959.07	1959.07

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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

855,641
---------

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?  
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
20394700	21618382	22915484
89.0%	89.0%	89.0%
15.0%	6.0%	6.0%

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

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

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

If Yes, explain the nature of the new costs:


--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

Yes	Yes	Yes
295310	295455	295308
.3%	.3%	.3%

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

Yes	Yes	Yes
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	312.1	310	310	310

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

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:

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

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

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


Negotiations Not Settled

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

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

**Management/Supervisor/Confidential**

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
3134026	3322067	3342000
89.0%	89.0%	89.0%
15.0%	6.0%	6.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
260460	262207	263967
.8%	.8%	.8%

**Management/Supervisor/Confidential**

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

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

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

**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 27, 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?	Yes
<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)	Yes
<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?	Yes
<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?	Yes

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

**Comments:**  
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District experienced a loss of 1,897 students in 2022-23 and projects a loss of 1,892 students in 2023-24. A7. While the system is independent the District and county office work closely to ensure our records are in sync. A9. Currently we have Mr. Ron Hacker as our Associate Superintendent/CBO.

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





**#BETTERTOGETHER**



**Santa Ana Unified School District**  
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