Center Joint Unified School District
2023-24 Budget and Multiyear Fiscal Projection
Presented June 14, 2023

Center Joint Unified School District (CJUSD) is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. LCFF revenue is based on the Fiscal Crisis & Management Assistance Team calculator. Since the preparation of this budget occurs before the Legislature's final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most reasonable assumptions and recent information available at the time of preparation. The budget is a dynamic statement which will change as the assumptions and estimates used to develop it change.

Governor's 2023-24 Budget

On May 12, 2023, Governor Gavin Newsom released the May Revision to the proposed state budget for 2023-24. The proposal increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from 8.13% to 8.22%.

The Administration also makes the following notable changes with the May Revision:

- Approximately $2.5 billion reduction in 2022-23 to the Learning Recovery Emergency Block Grant which provides funding for initiatives that support academic learning recovery and staff and pupil social and emotional well- being. This would reduce funding for this program from the $7.9 billion included in the Budget Act of 2022 to $5.4 billion.
- Approximately $607 million reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant which provides funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and development of diverse and culturally relevant book collections. This is in addition to the
- $1.2 billion reduction in the Governor's January Budget proposal and would reduce funding for this program from the $3.6 billion included in the Budget Act of 2022 to a total of $1.8 billion.
- Approximately $119.6 million (one-time) increase to implement the Stronger Connections Program which provides grants to high needs schools to support school climate and safety.
- Approximately $20 million (one-time) increase for the Bilingual Teacher Professional Development Program which provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- $7 million (one-time) increase to provide competitive grants for LEAs to implement the restorative justice best practices that will be developed and posted on the CDE's website by June 1, 2024.

The Governor's January Budget proposed a $3.5 million (ongoing) increase to be allocated to LEAs for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. The May Revision modifies this proposal to allocate these funds to COEs to purchase the medication and distribute it to LEAs.

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. The May Revision estimates total funding for Proposition 28 to be approximately $933 million in 2024-25 and proposes trailer bill language to specify that the funding amount for a given fiscal year is final as of the subsequent year's May Revision. LEAs have three years to spend each year's allocation of funds.

Significant Governor's January Budget Proposals

The May Revision maintains the following significant proposals included in the Governor's January Budget proposal:

- $300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps.
- Multiple changes to Local Control Accountability Plan (LCAP) requirements, including focus goals for Equity Multiplier schools (elementary and middle schools where 90% or more of the students qualify for free meals under the federal requirements for the National School Lunch Program and high schools where 85% or more of the students qualify for free meals) and for any school or student group assigned the lowest performance level on any California School Dashboard indicator, a new requirement to change actions deemed ineffective for three or more years and a new requirement to tie schoolwide and districtwide actions to specific outcome metrics.
- $250 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program which provides funding to eligible LEAs for the development of school literacy programs, employment and training of literacy coaches and reading and literacy specialists, and development and implementation of interventions for students needing targeted literacy support.
- $100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences, such as museum visits, access to theatrical performances, and participation in extracurricular art enrichment activities.
- The delay of the $550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program which provides funding for the construction of new classrooms or retrofit of existing school facilities for these programs.
- $100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization. This would reduce the planned allocation in 2023-24 from approximately $2.1 billion to approximately $2.0 billion.

Local Control Funding Formula

The May Revision increased the funded COLA to 8.22% from the 8.13% COLA in the Governor's January Budget projection. When combined with statewide declining enrollment data, this COLA increase to the LCFF for 2023-24 results in $3.4 billion additional discretionary LCFF dollars compared to 2022-23 LCFF levels.

Declining enrollment protection for school districts will continue to be based on the greater of the current year's, the prior years, or the average of the most recent three prior years' Average Daily Attendance (ADA). Charter schools will continue to be funded on current year ADA.

Reductions to Block Grants

Arts, Music and Instructional Materials Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling $3.6 billion. The Governor's January Budget proposed to pull back approximately $1.2 billion from this grant. The May Revision proposes to adjust the $1.2 billion reduction by $607 million, for a total reduction of approximately $1.8 billion.

The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately $1.8 billion) scheduled to be released in May 2023. Although the Administration did not propose urgency legislation to implement this proposed reduction, the CDE has delayed the second disbursement of grant funds until after the Legislature enacts the state budget.

Learning Recovery Emergency Block Grant

In the 2022-23 State Budget, the Learning Recovery Emergency Block Grant (LREBG) provided LEAs with $7.9 billion in one-time funds for learning recovery initiatives to be spent through the 2027-28 school year.

The May Revision reduces the Learning Recovery Emergency Block Grant by $2.5 billion. This reduction would decrease the block grant by 32%, for a total program funding of $5.4 billion.

Educator Workforce Programs

Credentialing Flexibility Proposals

The May Revision also includes new proposals to help address teacher shortages including the following:

- Requiring the Commission on Teacher Credentialing to develop a process by which an efficient transcript review can be provided to all teacher candidates who require determinations of basic skills or subject matter competence to complete their credentialing requirements.

- Requiring the Commission on Teacher Credentialing to issue a comparable California credential to any United States military servicemember or their spouse who possesses a valid out-of-state teaching credential, if the service member is relocated to California on military orders.

Program Continuations

Transitional Kindergarten

The May Revision continues the second-year TK expansion but reduces funding to $597 million in alignment with updated enrollment estimates. The expansion grows the program by including access to all children turning five between September 2 and April 2, estimated at an additional 42,000 children. In addition, the $165 million that was included in the Governor's January Budget proposal to support a second adult (certificated or classified) in each TK classroom to maintain a 12-to-1 student-to-adult ratio remains unchanged. The previously anticipated reduction of the student-to-adult ratio to 10-to-1 would not occur in 2023-24, though it could occur in a future year in which the state provides funds for this purpose. Full implementation of universal TK for all children whose fourth birthday occurs by September 1 is expected in 2025-26.

Expanded Learning Opportunities Program

The May Revision proposes to give LEAs additional time to spend the Expanded Learning Opportunities Program (ELOP) funds received in 2021-22 and 2022-23 by extending the deadline from June 30, 2023, to June 30, 2024.

Special Education

The May Revision includes an 8.22% COLA, increasing the base rate to approximately $887.40. In addition, the May Revision retains the following policy adjustments included in the Governor's January Budget proposal:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.22% COLA, to their member LEAs in 2023-24. This proposal intends to consider declining enrollment as part of the allocation requirement and may be further clarified prior to final approval.
- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

School Nutrition

The May Revision includes an 8.22% COLA to the Universal School Meal program state reimbursement rate. No other change is proposed to the program.

School Facilities

The May Revision includes the same proposals from the Governor's January Budget to decrease the 2023-24 planned support of the School Facility Program by $100 million, from approximately $2.1 billion to approximately $2.0 billion, and to delay the 2023-24 planned $550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to incorporate into their 2023-24 budgets and MYPs are listed below and are based on the Governor's May Revision:

Planning Factor	2023-24	2024-25	2025-26
LCFF Statutory COLA	8.22%	3.94%	3.29%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.70%	28.30%
Lottery – Unrestricted per ADA	$170	$170	$170
Lottery – Prop. 20 per ADA	$67	$67	$67
Mandated Block Grant for Districts **K-8 per ADA** **9-12 per ADA**	 $37.81 $72.84	 $39.30 $75.71	 $40.59 $78.20
Routine Restricted Maintenance Account	3%	3%	3%
Unemployment Insurance Rate	0.05%	0.05%	0.05%

CJUSD Current Year (2022-23) Estimated Actuals

The current year is projected to have a positive ending fund balance. The 2022-23 Estimated Actuals have been adjusted wherever possible to reflect actual expected expenditures and revenue. There will be additional changes, such as carryover revenues and adjusted expenditures, as the books are closed. The final ending balance will be presented as the Unaudited Actuals in September.

2023-24 CJUSD Primary Budget Planning Factors

- Funded Average Daily Attendance (ADA) is estimated at 4051.98
    - Of this total, non-public schools account for 8.49 ADA.
    - COE operated schools account for 93.49 ADA.
    - This is a decline of 12.11 Funded ADA from 2022-23.

- The District's estimated Unduplicated Pupil three-year rolling percentage for supplemental & concentration funding is estimated to be 64.60%. The single year Unduplicated Pupil percentage is projected to be 61.87%.

General Fund Unrestricted Revenue Components

Center Joint Unified School District receives funding for its general operations from various sources. A summary of the projected major unrestricted funding sources for 2023-24 is illustrated in the table:

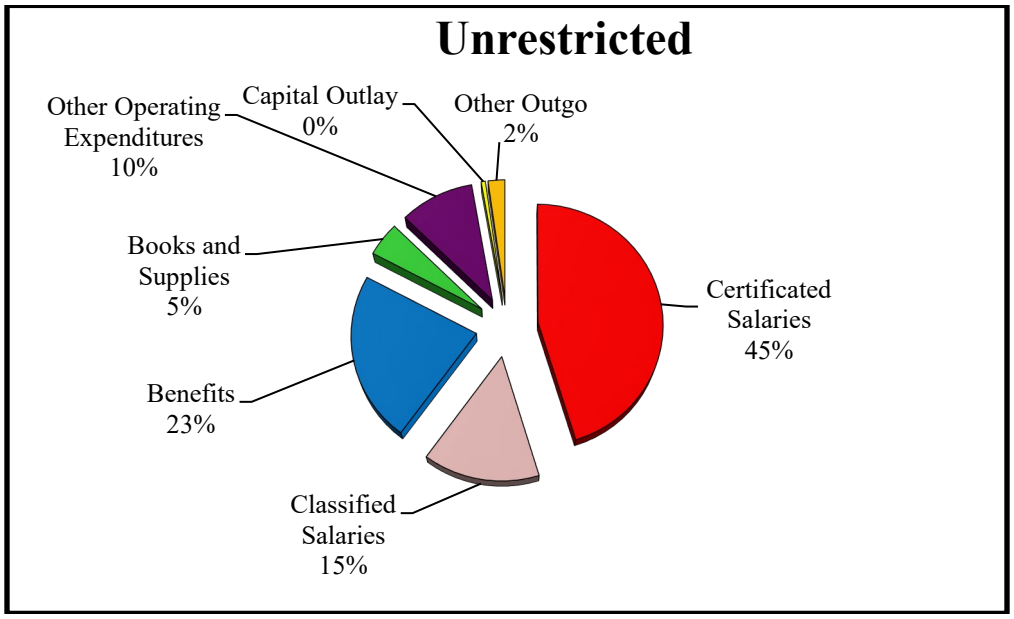
Description	Amount
Local Control Funding Formula	$54,403,722
Federal Revenues	$0
Other State Revenues	$1,754,856
Other Local Revenues	$615,980
TOTAL	**$56,774,558**

Education Protection Account (EPA): Voters approved Proposition 30 on November 6, 2012, which created the Education Protection account. Requirements state that the EPA shall not be used for salaries or benefits of administrators or any other administrative costs. The EPA is included in the LCFF allocation listed in the table above. The total allocation amounts to an estimated $11,957,713, and will be used to pay certificated employees' salaries and benefits.

General Fund Unrestricted Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits encompass approximately 83% of the District's proposed unrestricted budget in 2023-24.

Following is a graphical description of expenditures by percentage:



Contributions to/from Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs:

Description	Amount
Restricted Maintenance Account	$2,330,000
Special Education	$11,680,786
Total Contributions	**$14,010,786**

General Fund Variances of 10% or More, Unrestricted and Restricted

The following budget lines have variances of 10% or more when comparing the Estimated Actuals to the Proposed Budget. Note that the Estimated Actuals represent budgeted amounts and not all budget lines will be fully expended. There will be carryover associated with many of these figures.

General Fund, Unrestricted/Restricted					
Variance Analysis					
Revenues	**2022-23 Estimated Actuals**	**2023-24 Budget**	**$ Variance**	**% Variance**	**Explanation**
LCFF Sources	51,355,519	54,403,722	3,048,203	5.94%	N/A
Federal	11,568,886	4,485,218	-7,083,668	-61.23%	Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year.
State	15,051,649	8,107,142	-6,944,507	-46.14%	Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year.
Local	3,120,946	3,045,826	-75,120	-2.41%	N/A
TOTAL	81,097,000	70,041,908	-11,055,092	-13.63%	Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year.
Expenditures	**2022-23 Estimated Actuals**	**2023-24 Budget**	**$ Variance**	**% Variance**	**Explanation**
Certificated Salaries	26,859,406	27,167,861	308,455	1.1%	Budgeted for potential salary increase.
Classified Salaries	9,927,242	10,185,752	258,510	2.6%	Budgeted for potential salary increase.
Benefits	16,360,118	16,715,215	355,097	2.2%	Contribution to OPEB Trust added to the 2023-24.
Books and Supplies	4,133,100	4,176,558	43,458	1.1%	New school, Rex Fortune Elementary, opening 2023-24.
Services and Other Operating Expenditures	12,181,581	11,766,105	-415,476	-3.4%	One-time funds given to all sites/departments for site improvement/beautification 2022-2023.
Capital Outlay	4,524,022	512,531	-4,011,491	-88.7%	One time 2022-2023 projects include: Board committed $2 million for maintenance projects: various sites HVAC repairs/replacements, fence projects, roof repairs/replacements; CHS Theater water damage repairs; 3 new school buses.
Other Outgo	953,500	953,500	0	0.00%	N/A
Other Outgo – Indirect Costs	-42,366	-137,680	-95,314	225.0%	Using one-time restricted funds increases indirect costs.
TOTAL	74,896,603	71,339,842	-3,556,761	-4.7%	N/A
Other Financing Sources					
Transfers In	125,244	0	-125,244	-100.0%	Kitchen infrastructure/trainings funds deposited in Fund 13 in error; transfer to deposit correctly into Fund 01.
Transfers Out	0	0	0	0.0%	N/A
Sources	0	0	0	0.0%	N/A
Uses	0	0	0	0.0%	N/A
Contributions	0	0	0	0.0%	N/A
TOTAL	125,244	0	-125,244	-100.0%	Kitchen infrastructure/trainings funds deposited in Fund 13 in error; transfer to deposit correctly into Fund 01.

Fund Summaries

Fund 11 - Adult Education: Center JUSD's Adult Education program was closed in December 2021. This fund will be closed during the 2023-24 fiscal year.

Fund 12 - Child Development: Childcare services are provided by Catalyst Family Inc. Most if not all of the contract is encumbered in the budget. Local Revenue is generated by interest earned. Unspent funds are held in a reserve account.

Fund 13 - Nutrition Services: The Nutrition services fund is budgeted as a self-sustaining operation. Cash flow may be negative due to the timing of reimbursements from the state and federal reimbursement programs.

Fund 14 - Deferred Maintenance: Contributions are no longer made to this fund and the balance has been spent down to near zero. A small balance of less than $200 remains which earns interest.

Fund 17 - Special Reserve Fund for Other Than Capital Outlay Projects: Fund 17 is available as a reserve.

Fund 20 - Special Reserve Fund for Postemployment Benefits: This fund has been set up for Postemployment Benefits. Beyond the balance in Fund 20, an additional approximately $1.45 million is invested in the CalPERS Trust.

Fund 21 - Building (Bond) Fund: New bonds were sold in July 2020, December 2021, and December 2022 to be used to build Rex Fortune Elementary School, for Center High School Career Technical Education (CTE) building projects, and for school modernization projects. Expenditure encumbrances associated with building projects are added to the budget as contracts are approved.

Fund 25 - Capital Facilities Fund: New housing developments are bringing in developer fee revenue which is legally required to be used for the construction of school facilities necessitated by student population increases resulting from the developments. The developments are generating revenue that is added to the budget as it comes in. Expenditure encumbrances associated with building projects are added to the budget as contracts are approved.

Fund 35 – County Schools Facilities Fund: In December 2021, the district received CTE state funding in the amount of $3.17 million for the CTE building projects. The district will receive state facilities funds for school modernization projects in 2023-24, but that amount is not yet finalized.

Projected Ending Fund Balances (includes nonspendable, restricted, and reserve for economic uncertainties):

	FUND	2023-2024
01	GENERAL (UNRESTRICTED & RESTRICTED)	$24,102,832
11	ADULT EDUCATION	$111,034
12	CHILD DEVELOPMENT	$53,924
13	CAFETERIA	$190,696
14	DEFERRED MAINTENANCE	$139
17	SPECIAL RESERVE	$2,500,168
20	SPECIAL RESERVE - OPEB	$460,081
21	BUILDING FUND	$30,000
25	CAPITAL FACILITIES	$6,015,000
35	SCHOOL FACILITIES	$20,000
	TOTAL	**$33,483,875**

CJUSD Multiyear Projection

General Fund Unrestricted, Variance Analysis					
Revenues		**% Change from 2023-24 to 2024-25**	**Explanation**	**% Change from 2024-25 to 2025-26**	**Explanation**
LCFF Sources		4.99%	Not needed	5.76%	Not needed
Federal		0%	Not needed	0%	Not needed
State		2.42%	Not needed	1.43%	Not needed
Local		-1.33%	Not needed	.38%	Not needed
Other –Transfers in		0%	Not needed	0%	Not needed
TOTAL		6.12%	Not needed	6.70%	Not needed
Expenditures					
Certificated Salaries		7.13%	Not needed	3.40%	Not needed
Classified Salaries		-1.47%	Not needed	0.69%	Not needed
Benefits		7.03%	Not needed	-0.43%	Not needed
Books and Supplies		2.77%	Not needed	2.49%	Not needed
Services and Other Operation Expenditures		2.79%	Not needed	2.51%	Not needed
Capital Outlay		0%	Not needed	0%	Not needed
Other Outgo		0%	Not needed	0%	Not needed
Other Outgo – Transfers of Indirect Costs		-25.92%	Exhaustion of one-time restricted funds results in less indirect costs	0.85%	Not needed
Other – Transfers out		0%	Not needed	0%	Not needed
TOTAL		5.57%	Not needed	1.93%	Not needed

General Fund Restricted, Variance Analysis					
Revenues		**% Change from 2023-24 to 2024-25**	**Explanation**	**% Change from 2024-25 to 2025-26**	**Explanation**
LCFF Sources		N/A			
Federal		-25.76%	Pandemic relief funds will be fully expended in mid-2023-24.	.48%	Not needed
State		-2.01%	Not needed	1.24%	Not needed
Local		0%	Not needed	0%	Not needed
Other – Transfers In		0%	Not needed	0%	Not needed
TOTAL		-4.22	Not needed	1.41%	Not needed

Expenditures					
Certificated Salaries		-8.63%	Not needed	-21.62%	Educator Effectiveness, Art-Music-Instructional Materials Discretionary Block Grant, A-G Access, and Learning Recovery Emergency Block grants funds will all be expended.
Classified Salaries		-4.29%	Not needed	0.62%	Not needed
Benefits		-8.67%	Not needed	-4.15%	Not needed
Books and Supplies		-7.56%	Not needed	1.09%	Not needed
Services and Other Operating Expenditures		0.86%	Not needed	2.49%	Not needed
Capital Outlay		0%	Not needed	0%	Not needed
Other Outgo		0%	Not needed	0%	Not needed
Other Outgo – Transfer of Indirect Costs		-31.69%	Exhaustion of one-time restricted funds results in less indirect costs	1.13%	Not needed
TOTAL		-5.94%	Not needed	-5.65%	Not needed

Estimated Unrestricted Ending Fund Balances and Reserves

The District estimates that the unrestricted General Fund is projected to have an increase of $544,779 in 2023-24. An increase of $809,902 is projected for 2024-25. And, an EFB increase of $2.99 million is projected for 2025-26. The projections result in an ending unassigned unrestricted General Fund balance of approximately $6.55 million at the end of 2025-26.

Based on current revenue and expenditure projections, along with existing ending fund balance, the District is able to meet its minimum economic uncertainty reserve.

Illustrated below are the components of the estimated ending Unrestricted General Fund (Fund 01) and Special Reserve (Fund 17) balance:

Description	2023-24	2024-25	2025-26
Nonspendable Reserves	$58,715	$58,715	$58,715
State Reserve for Economic Uncertainties (REU) - 6%	$4,280,391	$4,317,619	$4,276,469
Committed	$7,737,271	$7,737,271	$7,737,271
Amount Above (Below) REU	$2,704,904	$3,497,579	$6,547,230
Total - Estimated Ending Fund Balance	**$14,781,281**	**$15,611,183**	**$18,619,684**

Substantiation of Need for EFB in Excess of Minimum Recommended Reserves: The disclosure of an available assigned and unassigned ending fund balance that exceeds the 3% minimum reserve level is required by Education Code Section 42127(a)(2)(B). The reserve level can be found on the Multi-year Projection (Form MYP) Unrestricted/Restricted page. The reserve also includes funds available in Fund 17 a special reserve fund for noncapital outlay.

The table below details CJUSD's substantiated needs:

Combined Reserve and Unassigned/Unappropriated Fund Balances		
Form	**Fund**	**2023-24 Adopted Budget**
01	General Fund	$4,485,127
17	Special Reserve Fund for Other Than Capital Outlay Projects	$2,500,168
	Total	$6,985,295
	District Standard Reserve Level (State Minimum + Board Committed)	6%
	Less District Minimum Recommended Reserve for Economic Uncertainties	$4,280,391
	Remaining Balance to Substantiate Need	**$2,704,904**

Substantiation of Need		Amount
Fund	**Descriptions**	
01	Unforseeen, unbudgeted needs for the new Rex Fortune Elementary School: supplies, staffing, and services	$300,000
01	New curriculum: Art Education, World Language	$500,000
01	School bus	$220,000
01	Hard-fo-fill position bonuses, MOU	$500,000
01	Ensure continuity of services to support learning loss being paid with pandemic relief funds which will be fully expended in the 2023-24 fiscal year.	$1,184,904
	Total of Substantiated Needs	$2,704,904
	Remaining Unsubstantiated Balance	**$0**

Cash Flow

For the budget year, cash flow will remain positive for all months.

Status of Labor Negotiations

Labor negotiations for 2023-24 are not settled.

Conclusion

The current projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Center Joint Unified School District certifies that its financial condition is positive.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	51,456,032.00	0.00	51,456,032.00	54,403,722.00	0.00	54,403,722.00	5.7%
2) Federal Revenue		8100-8299	0.00	11,568,885.88	11,568,885.88	0.00	4,485,218.00	4,485,218.00	-61.2%
3) Other State Revenue		8300-8599	1,709,071.00	13,342,577.67	15,051,648.67	1,754,856.00	6,352,286.00	8,107,142.00	-46.1%
4) Other Local Revenue		8600-8799	691,100.00	2,429,846.00	3,120,946.00	615,980.00	2,429,846.00	3,045,826.00	-2.4%
5) TOTAL, REVENUES			53,856,203.00	27,341,309.55	81,197,512.55	56,774,558.00	13,267,350.00	70,041,908.00	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,974,086.93	8,878,269.29	26,852,356.22	19,460,516.00	7,707,345.00	27,167,861.00	1.2%
2) Classified Salaries		2000-2999	5,688,152.31	4,228,877.03	9,917,029.34	6,338,015.00	3,847,737.00	10,185,752.00	2.7%
3) Employee Benefits		3000-3999	8,941,266.53	7,420,614.00	16,361,880.53	9,767,444.00	6,947,771.00	16,715,215.00	2.2%
4) Books and Supplies		4000-4999	2,494,211.24	1,697,641.99	4,191,853.23	1,976,730.00	2,199,828.00	4,176,558.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	5,032,391.56	7,177,458.04	12,209,849.60	4,241,375.00	7,524,730.00	11,766,105.00	-3.6%
6) Capital Outlay		6000-6999	1,847,745.09	2,698,576.74	4,546,321.83	241,531.00	271,000.00	512,531.00	-88.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	950,000.00	3,500.00	953,500.00	950,000.00	3,500.00	953,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(290,471.00)	248,105.00	(42,366.00)	(756,618.00)	618,938.00	(137,680.00)	225.0%
9) TOTAL, EXPENDITURES			42,637,382.66	32,353,042.09	74,990,424.75	42,218,993.00	29,120,849.00	71,339,842.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,218,820.34	(5,011,732.54)	6,207,087.80	14,555,565.00	(15,853,499.00)	(1,297,934.00)	-120.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	125,244.00	125,244.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,117,249.27)	14,117,249.27	0.00	(14,010,786.00)	14,010,786.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,117,249.27)	14,242,493.27	125,244.00	(14,010,786.00)	14,010,786.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,898,428.93)	9,230,760.73	6,332,331.80	544,779.00	(1,842,713.00)	(1,297,934.00)	-120.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
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 Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
2) Ending Balance, June 30 (E + F1e)			11,736,334.55	13,664,431.86	25,400,766.41	12,281,113.55	11,821,718.86	24,102,832.41	-5.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	33,715.33	0.00	33,715.33	33,715.33	0.00	33,715.33	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	13,664,431.86	13,664,431.86	0.00	11,821,718.86	11,821,718.86	-13.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	7,737,271.00	0.00	7,737,271.00	7,737,271.00	0.00	7,737,271.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,019,259.00	0.00	2,019,259.00	1,780,223.00	0.00	1,780,223.00	-11.8%
Unassigned/Unappropriated Amount		9790	1,921,089.22	0.00	1,921,089.22	2,704,904.22	0.00	2,704,904.22	40.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,369,112.04	(2,076,459.08)	20,292,652.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	268,329.41	268,329.41				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	496,164.00	496,164.00				
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	33,715.33	0.00	33,715.33				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			22,427,827.37	(1,311,965.67)	21,115,861.70				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,277,079.61	1,015.44	2,278,095.05				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,277,079.61	1,015.44	2,278,095.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			20,150,747.76	(1,312,981.11)	18,837,766.65				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	24,986,573.00	0.00	24,986,573.00	27,934,263.00	0.00	27,934,263.00	11.8%
Education Protection Account State Aid - Current Year		8012	11,957,713.00	0.00	11,957,713.00	11,957,713.00	0.00	11,957,713.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	74,298.00	0.00	74,298.00	74,298.00	0.00	74,298.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,453,470.00	0.00	11,453,470.00	11,453,470.00	0.00	11,453,470.00	0.0%
Unsecured Roll Taxes		8042	286,274.00	0.00	286,274.00	286,274.00	0.00	286,274.00	0.0%
Prior Years' Taxes		8043	30,002.00	0.00	30,002.00	30,002.00	0.00	30,002.00	0.0%
Supplemental Taxes		8044	438,364.00	0.00	438,364.00	438,364.00	0.00	438,364.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,228,328.00	0.00	2,228,328.00	2,228,328.00	0.00	2,228,328.00	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,020.00	0.00	2,020.00	2,020.00	0.00	2,020.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,010.00)	0.00	(1,010.00)	(1,010.00)	0.00	(1,010.00)	0.0%
Subtotal, LCFF Sources			51,456,032.00	0.00	51,456,032.00	54,403,722.00	0.00	54,403,722.00	5.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			51,456,032.00	0.00	51,456,032.00	54,403,722.00	0.00	54,403,722.00	5.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	938,609.00	938,609.00	0.00	938,609.00	938,609.00	0.0%
Special Education Discretionary Grants		8182	0.00	88,406.00	88,406.00	0.00	95,326.00	95,326.00	7.8%
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		1,822,222.79	1,822,222.79		1,512,257.00	1,512,257.00	-17.0%
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		218,381.12	218,381.12		204,753.00	204,753.00	-6.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		155,840.95	155,840.95		63,050.00	63,050.00	-59.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		142,510.75	142,510.75		340,167.00	340,167.00	138.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	8,202,915.27	8,202,915.27	0.00	1,331,056.00	1,331,056.00	-83.8%
TOTAL, FEDERAL REVENUE			0.00	11,568,885.88	11,568,885.88	0.00	4,485,218.00	4,485,218.00	-61.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	239,755.00	239,755.00	New
Mandated Costs Reimbursements		8550	175,268.00	0.00	175,268.00	196,517.00	0.00	196,517.00	12.1%
Lottery - Unrestricted and Instructional Materials		8560	650,957.00	256,554.00	907,511.00	675,493.00	266,224.00	941,717.00	3.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		296,056.00	296,056.00		161,759.00	161,759.00	-45.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	882,846.00	12,789,967.67	13,672,813.67	882,846.00	5,684,548.00	6,567,394.00	-52.0%
TOTAL, OTHER STATE REVENUE			1,709,071.00	13,342,577.67	15,051,648.67	1,754,856.00	6,352,286.00	8,107,142.00	-46.1%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Interest		8660	80,000.00	222.00	80,222.00	80,000.00	222.00	80,222.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	11,500.00	11,500.00	0.00	11,500.00	11,500.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	1,010.00	0.00	1,010.00	1,010.00	0.00	1,010.00	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	375,090.00	674,435.00	1,049,525.00	299,970.00	674,435.00	974,405.00	-7.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,743,689.00	1,743,689.00		1,743,689.00	1,743,689.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			691,100.00	2,429,846.00	3,120,946.00	615,980.00	2,429,846.00	3,045,826.00	-2.4%
TOTAL, REVENUES			53,856,203.00	27,341,309.55	81,197,512.55	56,774,558.00	13,267,350.00	70,041,908.00	-13.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,931,780.62	6,370,881.90	21,302,662.52	16,346,973.00	5,800,421.00	22,147,394.00	4.0%
Certificated Pupil Support Salaries		1200	788,847.31	1,175,923.78	1,964,771.09	781,885.00	1,015,508.00	1,797,393.00	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,199,353.00	348,271.96	2,547,624.96	2,331,658.00	0.00	2,331,658.00	-8.5%
Other Certificated Salaries		1900	54,106.00	983,191.65	1,037,297.65	0.00	891,416.00	891,416.00	-14.1%
TOTAL, CERTIFICATED SALARIES			17,974,086.93	8,878,269.29	26,852,356.22	19,460,516.00	7,707,345.00	27,167,861.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	285,352.23	2,551,499.34	2,836,851.57	854,004.00	2,401,224.00	3,255,228.00	14.7%
Classified Support Salaries		2200	2,560,978.47	1,285,513.93	3,846,492.40	2,642,312.00	1,154,659.00	3,796,971.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	439,697.00	143,603.75	583,300.75	508,011.00	67,714.00	575,725.00	-1.3%
Clerical, Technical and Office Salaries		2400	1,985,785.82	241,202.24	2,226,988.06	1,942,265.00	213,630.00	2,155,895.00	-3.2%
Other Classified Salaries		2900	416,338.79	7,057.77	423,396.56	391,423.00	10,510.00	401,933.00	-5.1%
TOTAL, CLASSIFIED SALARIES			5,688,152.31	4,228,877.03	9,917,029.34	6,338,015.00	3,847,737.00	10,185,752.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,323,416.83	3,790,168.67	7,113,585.50	3,751,510.00	3,855,710.00	7,607,220.00	6.9%
PERS		3201-3202	1,327,314.67	1,141,839.14	2,469,153.81	1,431,259.00	928,151.00	2,359,410.00	-4.4%
OASDI/Medicare/Alternative		3301-3302	679,957.35	489,492.83	1,169,450.18	749,287.00	386,213.00	1,135,500.00	-2.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	2,797,325.00	1,638,783.18	4,436,108.18	3,045,137.00	1,416,578.00	4,461,715.00	0.6%
Unemployment Insurance		3501-3502	138,541.05	66,115.15	204,656.20	290,324.00	119,047.00	409,371.00	100.0%
Workers' Compensation		3601-3602	391,652.06	196,602.09	588,254.15	429,772.00	190,906.00	620,678.00	5.5%
OPEB, Allocated		3701-3702	252,348.57	80,360.10	332,708.67	20,553.00	49,226.00	69,779.00	-79.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,711.00	17,252.84	47,963.84	49,602.00	1,940.00	51,542.00	7.5%
TOTAL, EMPLOYEE BENEFITS			8,941,266.53	7,420,614.00	16,361,880.53	9,767,444.00	6,947,771.00	16,715,215.00	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	201,712.46	0.00	201,712.46	700.00	1,304.00	2,004.00	-99.0%
Books and Other Reference Materials		4200	29,087.04	12,984.85	42,071.89	3,725.00	12,336.00	16,061.00	-61.8%
Materials and Supplies		4300	1,536,841.18	1,150,876.56	2,687,717.74	1,666,770.00	1,750,947.18	3,417,717.18	27.2%
Noncapitalized Equipment		4400	726,570.56	431,307.06	1,157,877.62	305,535.00	435,240.82	740,775.82	-36.0%
Food		4700	0.00	102,473.52	102,473.52	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,494,211.24	1,697,641.99	4,191,853.23	1,976,730.00	2,199,828.00	4,176,558.00	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	75,727.00	144,024.19	219,751.19	57,889.00	117,343.00	175,232.00	-20.3%
Dues and Memberships		5300	17,811.00	6,031.00	23,842.00	22,731.00	4,456.00	27,187.00	14.0%
Insurance		5400 - 5450	291,051.00	0.00	291,051.00	291,051.00	0.00	291,051.00	0.0%
Operations and Housekeeping Services		5500	1,492,678.00	0.00	1,492,678.00	1,526,528.00	0.00	1,526,528.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,742.42	142,454.62	247,197.04	82,188.00	129,271.00	211,459.00	-14.5%
Transfers of Direct Costs		5710	(36,267.00)	36,267.00	0.00	(30,558.00)	30,558.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	0.00	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,971,808.14	6,835,655.23	9,807,463.37	2,134,335.00	7,234,707.00	9,369,042.00	-4.5%
Communications		5900	115,841.00	13,026.00	128,867.00	158,211.00	8,395.00	166,606.00	29.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,032,391.56	7,177,458.04	12,209,849.60	4,241,375.00	7,524,730.00	11,766,105.00	-3.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	134,432.75	108,457.00	242,889.75	0.00	51,890.00	51,890.00	-78.6%
Buildings and Improvements of Buildings		6200	918,855.84	2,452,883.68	3,371,739.52	5,000.00	150,210.00	155,210.00	-95.4%
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	779,722.50	95,687.99	875,410.49	226,997.00	6,400.00	233,397.00	-73.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	14,734.00	41,548.07	56,282.07	9,534.00	62,500.00	72,034.00	28.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,847,745.09	2,698,576.74	4,546,321.83	241,531.00	271,000.00	512,531.00	-88.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	950,000.00	0.00	950,000.00	950,000.00	0.00	950,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	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)			950,000.00	3,500.00	953,500.00	950,000.00	3,500.00	953,500.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(248,105.00)	248,105.00	0.00	(618,938.00)	618,938.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(42,366.00)	0.00	(42,366.00)	(137,680.00)	0.00	(137,680.00)	225.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(290,471.00)	248,105.00	(42,366.00)	(756,618.00)	618,938.00	(137,680.00)	225.0%
TOTAL, EXPENDITURES			42,637,382.66	32,353,042.09	74,990,424.75	42,218,993.00	29,120,849.00	71,339,842.00	-4.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	125,244.00	125,244.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	125,244.00	125,244.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,117,249.27)	14,117,249.27	0.00	(14,010,786.00)	14,010,786.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,117,249.27)	14,117,249.27	0.00	(14,010,786.00)	14,010,786.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(14,117,249.27)	14,242,493.27	125,244.00	(14,010,786.00)	14,010,786.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	51,456,032.00	0.00	51,456,032.00	54,403,722.00	0.00	54,403,722.00	5.7%
2) Federal Revenue		8100-8299	0.00	11,568,885.88	11,568,885.88	0.00	4,485,218.00	4,485,218.00	-61.2%
3) Other State Revenue		8300-8599	1,709,071.00	13,342,577.67	15,051,648.67	1,754,856.00	6,352,286.00	8,107,142.00	-46.1%
4) Other Local Revenue		8600-8799	691,100.00	2,429,846.00	3,120,946.00	615,980.00	2,429,846.00	3,045,826.00	-2.4%
5) TOTAL, REVENUES			53,856,203.00	27,341,309.55	81,197,512.55	56,774,558.00	13,267,350.00	70,041,908.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,424,511.45	22,219,905.38	44,644,416.83	24,219,807.00	21,319,882.00	45,539,689.00	2.0%
2) Instruction - Related Services	2000-2999		4,741,608.13	2,064,740.37	6,806,348.50	4,731,911.00	1,665,011.00	6,396,922.00	-6.0%
3) Pupil Services	3000-3999		3,958,955.22	3,199,794.84	7,158,750.06	3,554,689.00	2,889,622.00	6,444,311.00	-10.0%
4) Ancillary Services	4000-4999		744,496.59	302,541.02	1,047,037.61	848,379.00	292,578.00	1,140,957.00	9.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,121,851.29	521,224.26	4,643,075.55	3,132,698.00	728,941.00	3,861,639.00	-16.8%
8) Plant Services	8000-8999		5,695,959.98	4,041,336.22	9,737,296.20	4,781,509.00	2,221,315.00	7,002,824.00	-28.1%
9) Other Outgo	9000-9999	Except 7600-7699	950,000.00	3,500.00	953,500.00	950,000.00	3,500.00	953,500.00	0.0%
10) TOTAL, EXPENDITURES			42,637,382.66	32,353,042.09	74,990,424.75	42,218,993.00	29,120,849.00	71,339,842.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,218,820.34	(5,011,732.54)	6,207,087.80	14,555,565.00	(15,853,499.00)	(1,297,934.00)	-120.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	125,244.00	125,244.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,117,249.27)	14,117,249.27	0.00	(14,010,786.00)	14,010,786.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,117,249.27)	14,242,493.27	125,244.00	(14,010,786.00)	14,010,786.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,898,428.93)	9,230,760.73	6,332,331.80	544,779.00	(1,842,713.00)	(1,297,934.00)	-120.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%

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)			14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,634,763.48	4,433,671.13	19,068,434.61	11,736,334.55	13,664,431.86	25,400,766.41	33.2%
2) Ending Balance, June 30 (E + F1e)			11,736,334.55	13,664,431.86	25,400,766.41	12,281,113.55	11,821,718.86	24,102,832.41	-5.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	33,715.33	0.00	33,715.33	33,715.33	0.00	33,715.33	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	13,664,431.86	13,664,431.86	0.00	11,821,718.86	11,821,718.86	-13.5%
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	7,737,271.00	0.00	7,737,271.00	7,737,271.00	0.00	7,737,271.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,019,259.00	0.00	2,019,259.00	1,780,223.00	0.00	1,780,223.00	-11.8%
Unassigned/Unappropriated Amount		9790	1,921,089.22	0.00	1,921,089.22	2,704,904.22	0.00	2,704,904.22	40.8%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,837,125.00	4,048,694.00
6230	California Clean Energy Jobs Act	48,230.50	48,230.50
6266	Educator Effectiveness, FY 2021-22	1,033,506.00	605,483.00
6300	Lottery: Instructional Materials	340,984.28	307,584.28
6546	Mental Health-Related Services	518.00	518.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,550,932.00	1,084,099.00
7311	Classified School Employee Professional Development Block Grant	26,423.99	26,423.99
7412	A-G Access/Success Grant	264,454.00	122,466.00
7413	A-G Learning Loss Mitigation Grant	99,539.00	99,539.00
7415	Classified School Employee Summer Assistance Program	108,325.80	90,725.80
7435	Learning Recovery Emergency Block Grant	5,964,393.00	4,127,743.00
7810	Other Restricted State	36,560.00	36,560.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	861,683.00	861,683.00
8210	Student Activity Funds	268,329.41	268,329.41
9010	Other Restricted Local	223,427.88	93,639.88
Total, Restricted Balance		13,664,431.86	11,821,718.86

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,034.42	111,034.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,034.42	111,034.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,034.42	111,034.42	0.0%
2) Ending Balance, June 30 (E + F1e)			111,034.42	111,034.42	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	81,378.18	81,378.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	29,656.24	29,656.24	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	111,871.21		
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	2,872.21		
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			114,743.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			114,743.42		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,034.42	111,034.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,034.42	111,034.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,034.42	111,034.42	0.0%
2) Ending Balance, June 30 (E + F1e)			111,034.42	111,034.42	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	81,378.18	81,378.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	29,656.24	29,656.24	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	41,529.86	41,529.86
6391	Adult Education Program	39,848.32	39,848.32
Total, Restricted Balance		81,378.18	81,378.18

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,885.00	320,885.00	0.0%
3) Other State Revenue		8300-8599	533,659.00	533,659.00	0.0%
4) Other Local Revenue		8600-8799	32,098.00	898.00	-97.2%
5) TOTAL, REVENUES			886,642.00	855,442.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	843,378.00	806,978.00	-4.3%
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	42,366.00	47,566.00	12.3%
9) TOTAL, EXPENDITURES			885,744.00	854,544.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			898.00	898.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			898.00	898.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,127.77	53,025.77	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,127.77	53,025.77	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,127.77	53,025.77	1.7%
2) Ending Balance, June 30 (E + F1e)			53,025.77	53,923.77	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	45,142.00	46,040.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,883.77	7,883.77	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	122,236.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			122,236.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			122,236.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	320,885.00	320,885.00	0.0%
TOTAL, FEDERAL REVENUE			320,885.00	320,885.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	533,659.00	533,659.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			533,659.00	533,659.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	898.00	898.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,200.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,098.00	898.00	-97.2%
TOTAL, REVENUES			886,642.00	855,442.00	-3.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	843,378.00	806,978.00	-4.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			843,378.00	806,978.00	-4.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	42,366.00	47,566.00	12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,366.00	47,566.00	12.3%
TOTAL, EXPENDITURES			885,744.00	854,544.00	-3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,885.00	320,885.00	0.0%
3) Other State Revenue		8300-8599	533,659.00	533,659.00	0.0%
4) Other Local Revenue		8600-8799	32,098.00	898.00	-97.2%
5) TOTAL, REVENUES			886,642.00	855,442.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		843,378.00	806,978.00	-4.3%
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		42,366.00	47,566.00	12.3%
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			885,744.00	854,544.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			898.00	898.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			898.00	898.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,127.77	53,025.77	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,127.77	53,025.77	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,127.77	53,025.77	1.7%
2) Ending Balance, June 30 (E + F1e)			53,025.77	53,923.77	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	45,142.00	46,040.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,883.77	7,883.77	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6130	Child Development: Center-Based Reserve Account	45,142.00	46,040.00
Total, Restricted Balance		45,142.00	46,040.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,713,903.00	2,159,935.00	26.0%
3) Other State Revenue		8300-8599	150,000.00	150,000.00	0.0%
4) Other Local Revenue		8600-8799	7,127.00	7,127.00	0.0%
5) TOTAL, REVENUES			1,871,030.00	2,317,062.00	23.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	817,011.99	800,869.00	-2.0%
3) Employee Benefits		3000-3999	413,254.49	446,903.00	8.1%
4) Books and Supplies		4000-4999	1,001,748.01	932,248.00	-6.9%
5) Services and Other Operating Expenditures		5000-5999	69,599.28	102,100.00	46.7%
6) Capital Outlay		6000-6999	15,651.93	15,652.00	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	90,114.00	New
9) TOTAL, EXPENDITURES			2,317,265.70	2,387,886.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(446,235.70)	(70,824.00)	-84.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,244.00	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			(125,244.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(571,479.70)	(70,824.00)	-87.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	832,999.53	261,519.83	-68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			832,999.53	261,519.83	-68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			832,999.53	261,519.83	-68.6%
2) Ending Balance, June 30 (E + F1e)			261,519.83	190,695.83	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	61,414.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	199,105.82	190,695.83	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,030,707.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	61,414.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,093,121.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,093,121.19		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,713,903.00	2,159,935.00	26.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,713,903.00	2,159,935.00	26.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	150,000.00	150,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			150,000.00	150,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,000.00	4,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	627.00	627.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	2,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,127.00	7,127.00	0.0%
TOTAL, REVENUES			1,871,030.00	2,317,062.00	23.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	614,453.99	604,750.00	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	93,408.00	87,501.00	-6.3%
Clerical, Technical and Office Salaries		2400	109,150.00	108,618.00	-0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			817,011.99	800,869.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	194,675.00	216,099.00	11.0%
OASDI/Medicare/Alternative		3301-3302	59,739.73	61,275.00	2.6%
Health and Welfare Benefits		3401-3402	136,961.00	146,141.00	6.7%
Unemployment Insurance		3501-3502	3,954.55	9,336.00	136.1%
Workers' Compensation		3601-3602	11,175.00	13,765.00	23.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	5,101.21	287.00	-94.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,648.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			413,254.49	446,903.00	8.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	94,865.86	84,248.00	-11.2%
Noncapitalized Equipment		4400	3,000.00	8,000.00	166.7%
Food		4700	903,882.15	840,000.00	-7.1%
TOTAL, BOOKS AND SUPPLIES			1,001,748.01	932,248.00	-6.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	2,750.00	120.0%
Dues and Memberships		5300	3,000.00	3,000.00	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	44,199.28	44,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,000.00	50,000.00	163.2%
Communications		5900	1,150.00	1,150.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,599.28	102,100.00	46.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	15,651.93	15,652.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,651.93	15,652.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	90,114.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	90,114.00	New
TOTAL, EXPENDITURES			2,317,265.70	2,387,886.00	3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	125,244.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			125,244.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(125,244.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,713,903.00	2,159,935.00	26.0%
3) Other State Revenue		8300-8599	150,000.00	150,000.00	0.0%
4) Other Local Revenue		8600-8799	7,127.00	7,127.00	0.0%
5) TOTAL, REVENUES			1,871,030.00	2,317,062.00	23.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,317,265.70	2,297,772.00	-0.8%
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	90,114.00	New
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			2,317,265.70	2,387,886.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(446,235.70)	(70,824.00)	-84.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,244.00	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			(125,244.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(571,479.70)	(70,824.00)	-87.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	832,999.53	261,519.83	-68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			832,999.53	261,519.83	-68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			832,999.53	261,519.83	-68.6%
2) Ending Balance, June 30 (E + F1e)			261,519.83	190,695.83	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	61,414.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	199,105.82	190,695.83	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	199,105.82	190,695.83
Total, Restricted Balance		199,105.82	190,695.83

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25.00	25.00	0.0%
5) TOTAL, REVENUES			25.00	25.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25.00	25.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25.00	25.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89.00	114.00	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89.00	114.00	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89.00	114.00	28.1%
2) Ending Balance, June 30 (E + F1e)			114.00	139.00	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	114.00	139.00	21.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	90.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			90.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			90.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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	25.00	25.00	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			25.00	25.00	0.0%
TOTAL, REVENUES			25.00	25.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25.00	25.00	0.0%
5) TOTAL, REVENUES			25.00	25.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25.00	25.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25.00	25.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89.00	114.00	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89.00	114.00	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89.00	114.00	28.1%
2) Ending Balance, June 30 (E + F1e)			114.00	139.00	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	114.00	139.00	21.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	20,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,460,167.71	2,480,167.71	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,460,167.71	2,480,167.71	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,460,167.71	2,480,167.71	0.8%
2) Ending Balance, June 30 (E + F1e)			2,480,167.71	2,500,167.71	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	2,480,167.71	2,500,167.71	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,486,170.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,486,170.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,486,170.71		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,000.00	20,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	20,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,460,167.71	2,480,167.71	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,460,167.71	2,480,167.71	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,460,167.71	2,480,167.71	0.8%
2) Ending Balance, June 30 (E + F1e)			2,480,167.71	2,500,167.71	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,480,167.71	2,500,167.71	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,081.00	455,081.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,081.00	455,081.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,081.00	455,081.00	1.1%
2) Ending Balance, June 30 (E + F1e)			455,081.00	460,081.00	1.1%
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	455,081.00	460,081.00	1.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	454,831.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			454,831.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			454,831.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,081.00	455,081.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,081.00	455,081.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,081.00	455,081.00	1.1%
2) Ending Balance, June 30 (E + F1e)			455,081.00	460,081.00	1.1%
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	455,081.00	460,081.00	1.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,002,392.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	284,106.91	0.00	-100.0%
6) Capital Outlay		6000-6999	35,205,466.94	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,491,965.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,461,965.95)	30,000.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,461,965.95)	30,000.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,461,965.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,461,965.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,461,965.95	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	30,000.00	New
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	30,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,107,173.34		
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	(54,940.98)		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	34,202.82		

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			15,086,435.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			15,086,435.18		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
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	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			30,000.00	30,000.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,886,155.57	0.00	-100.0%
Noncapitalized Equipment		4400	1,116,236.53	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,002,392.10	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	284,106.91	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			284,106.91	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	746,807.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	34,404,711.57	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	53,948.37	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			35,205,466.94	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			38,491,965.95	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		38,491,965.95	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,491,965.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(38,461,965.95)	30,000.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(38,461,965.95)	30,000.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,461,965.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,461,965.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,461,965.95	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	30,000.00	New
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	30,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	0.00	30,000.00
Total, Restricted Balance		0.00	30,000.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,015,000.00	6,015,000.00	0.0%
5) TOTAL, REVENUES			6,015,000.00	6,015,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	724,591.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	10,845,672.29	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,574,764.24	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,559,764.24)	6,015,000.00	-208.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,559,764.24)	6,015,000.00	-208.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,559,764.24	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,559,764.24	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,559,764.24	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	6,015,000.00	New
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	6,015,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,441,807.40		
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			11,441,807.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,441,807.40		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,000,000.00	6,000,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,015,000.00	6,015,000.00	0.0%
TOTAL, REVENUES			6,015,000.00	6,015,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	268,596.98	0.00	-100.0%
Noncapitalized Equipment		4400	455,994.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			724,591.95	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	4,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,812,895.45	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	32,776.84	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			10,845,672.29	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,574,764.24	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,015,000.00	6,015,000.00	0.0%
5) TOTAL, REVENUES			6,015,000.00	6,015,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,500.00	0.00	-100.0%
8) Plant Services	8000-8999		11,570,264.24	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,574,764.24	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(5,559,764.24)	6,015,000.00	-208.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(5,559,764.24)	6,015,000.00	-208.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,559,764.24	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,559,764.24	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,559,764.24	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	6,015,000.00	New
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	6,015,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	0.00	6,015,000.00
Total, Restricted Balance		0.00	6,015,000.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,673.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,314.02	0.00	-100.0%
6) Capital Outlay		6000-6999	3,266,502.62	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,272,489.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,252,489.74)	20,000.00	-100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,252,489.74)	20,000.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,252,489.74	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,252,489.74	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,252,489.74	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	20,000.00	New
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	20,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	199,882.28		
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			199,882.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			199,882.28		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	4,673.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,673.10	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	1,314.02	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,314.02	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	212,250.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,054,252.62	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			3,266,502.62	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,272,489.74	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,272,489.74	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,272,489.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,252,489.74)	20,000.00	-100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,252,489.74)	20,000.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,252,489.74	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,252,489.74	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,252,489.74	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	20,000.00	New
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	20,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	0.00	20,000.00
Total, Restricted Balance		0.00	20,000.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	54,403,722.00	4.99%	57,117,140.00	5.76%	60,405,246.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,754,856.00	2.42%	1,797,383.00	1.43%	1,823,074.00
4. Other Local Revenues	8600-8799	615,980.00	-1.33%	607,801.00	0.38%	610,101.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,010,786.00)	0.94%	(14,142,705.00)	1.95%	(14,418,732.00)
6. Total (Sum lines A1 thru A5c)		42,763,772.00	6.12%	45,379,619.00	6.70%	48,419,689.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,460,516.00		20,848,591.00
b. Step & Column Adjustment				251,434.00		306,502.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,136,641.00		402,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,460,516.00	7.13%	20,848,591.00	3.40%	21,557,093.00
2. Classified Salaries						
a. Base Salaries				6,338,015.00		6,244,844.00
b. Step & Column Adjustment				81,025.00		43,126.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(174,196.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,338,015.00	-1.47%	6,244,844.00	0.69%	6,287,970.00
3. Employee Benefits	3000-3999	9,767,444.00	7.03%	10,454,030.00	-0.43%	10,408,755.00
4. Books and Supplies	4000-4999	1,976,730.00	2.77%	2,031,485.00	2.49%	2,082,069.00
5. Services and Other Operating Expenditures	5000-5999	4,241,375.00	2.79%	4,359,735.00	2.51%	4,469,078.00
6. Capital Outlay	6000-6999	241,531.00	0.00%	241,531.00	0.00%	241,531.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	950,000.00	0.00%	950,000.00	0.00%	950,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(756,618.00)	-25.92%	(560,499.00)	0.85%	(565,278.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,218,993.00	5.57%	44,569,717.00	1.93%	45,431,218.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		544,779.00		809,902.00		2,988,471.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,736,334.55		12,281,113.55		13,091,015.55
2. Ending Fund Balance (Sum lines C and D1)		12,281,113.55		13,091,015.55		16,079,486.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	58,715.33		58,715.00		58,715.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,737,271.00		7,737,271.00		7,737,271.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,780,223.00		1,797,451.00		1,736,271.00
2. Unassigned/Unappropriated	9790	2,704,904.22		3,497,578.55		6,547,229.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,281,113.55		13,091,015.55		16,079,486.55
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,780,223.00		1,797,451.00		1,736,271.00
c. Unassigned/Unappropriated	9790	2,704,904.22		3,497,578.55		6,547,229.55
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,500,167.71		2,520,167.71		2,540,197.71
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,985,294.93		7,815,197.26		10,823,698.26

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.

2024/25: B1d. (4) Independent Study Teachers and (2) Coordinators moved to Unrestricted funding from Restricted funding; (5) teachers added due to projected increased enrollment; (2) teachers added @ new elementary school, Rex Fortune. B2d. (3) Instructional Specialists, (2) Health Assistants, M&O Supervisor, and Student/Family Support Assistant positions eliminated due to one-time funding expired; Office Assistant and (2) Noon Duty Aide positions added @new elementary school, Rex Fortune. 2025/26: B1d. (6) teachers added due to projected increased enrollment.

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	4,485,218.00	-25.76%	3,329,825.00	0.48%	3,345,709.00
3. Other State Revenues	8300-8599	6,352,286.00	-2.01%	6,224,719.00	1.24%	6,301,808.00
4. Other Local Revenues	8600-8799	2,429,846.00	0.00%	2,429,816.00	0.00%	2,429,830.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,010,786.00	0.94%	14,142,705.00	1.95%	14,418,732.00
6. Total (Sum lines A1 thru A5c)		27,278,136.00	-4.22%	26,127,065.00	1.41%	26,496,079.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,707,345.00		7,042,359.00
b. Step & Column Adjustment				62,591.00		302,651.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(727,577.00)		(1,825,231.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,707,345.00	-8.63%	7,042,359.00	-21.62%	5,519,779.00
2. Classified Salaries						
a. Base Salaries				3,847,737.00		3,682,498.00
b. Step & Column Adjustment				21,312.00		22,860.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(186,551.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,847,737.00	-4.29%	3,682,498.00	0.62%	3,705,358.00
3. Employee Benefits	3000-3999	6,947,771.00	-8.67%	6,345,663.00	-4.15%	6,082,266.00
4. Books and Supplies	4000-4999	2,199,828.00	-7.56%	2,033,434.00	1.09%	2,055,621.00
5. Services and Other Operating Expenditures	5000-5999	7,524,730.00	0.86%	7,589,321.00	2.49%	7,778,131.00
6. Capital Outlay	6000-6999	271,000.00	0.00%	271,000.00	0.00%	271,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,500.00	0.00%	3,500.00	0.00%	3,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	618,938.00	-31.69%	422,819.00	1.13%	427,598.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		29,120,849.00	-5.94%	27,390,594.00	-5.65%	25,843,253.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,842,713.00)		(1,263,529.00)		652,826.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,664,431.86		11,821,718.86		10,558,189.86
2. Ending Fund Balance (Sum lines C and D1)		11,821,718.86		10,558,189.86		11,211,015.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,821,718.86		10,558,189.86		11,211,015.86
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)		11,821,718.86		10,558,189.86		11,211,015.86
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.

2024/25: B1d. (4) Independent Study Teachers and (2) Coordinators moved to Unrestricted funding; Teacher on Special Assignment eliminated due to one-time funding expiring. B2d. (8) Intervention Instructional Specialist positions eliminated due to one-time funding expired. 2025/26: B1d. CHS Intervention Counselor, (4) elementary PE Teachers, (4) Elementary Electives/Music Teachers, (9) Intervention Teachers, and (4) Social Workers eliminated due to one-time funding expired.

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	54,403,722.00	4.99%	57,117,140.00	5.76%	60,405,246.00
2. Federal Revenues	8100-8299	4,485,218.00	-25.76%	3,329,825.00	0.48%	3,345,709.00
3. Other State Revenues	8300-8599	8,107,142.00	-1.05%	8,022,102.00	1.28%	8,124,882.00
4. Other Local Revenues	8600-8799	3,045,826.00	-0.27%	3,037,617.00	0.08%	3,039,931.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		70,041,908.00	2.09%	71,506,684.00	4.77%	74,915,768.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,167,861.00		27,890,950.00
b. Step & Column Adjustment				314,025.00		609,153.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				409,064.00		(1,423,231.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,167,861.00	2.66%	27,890,950.00	-2.92%	27,076,872.00
2. Classified Salaries						
a. Base Salaries				10,185,752.00		9,927,342.00
b. Step & Column Adjustment				102,337.00		65,986.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(360,747.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,185,752.00	-2.54%	9,927,342.00	0.66%	9,993,328.00
3. Employee Benefits	3000-3999	16,715,215.00	0.51%	16,799,693.00	-1.84%	16,491,021.00
4. Books and Supplies	4000-4999	4,176,558.00	-2.67%	4,064,919.00	1.79%	4,137,690.00
5. Services and Other Operating Expenditures	5000-5999	11,766,105.00	1.55%	11,949,056.00	2.50%	12,247,209.00
6. Capital Outlay	6000-6999	512,531.00	0.00%	512,531.00	0.00%	512,531.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	953,500.00	0.00%	953,500.00	0.00%	953,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(137,680.00)	0.00%	(137,680.00)	0.00%	(137,680.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		71,339,842.00	0.87%	71,960,311.00	-0.95%	71,274,471.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,297,934.00)		(453,627.00)		3,641,297.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,400,766.41		24,102,832.41		23,649,205.41
2. Ending Fund Balance (Sum lines C and D1)		24,102,832.41		23,649,205.41		27,290,502.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	58,715.33		58,715.00		58,715.00
b. Restricted	9740	11,821,718.86		10,558,189.86		11,211,015.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,737,271.00		7,737,271.00		7,737,271.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,780,223.00		1,797,451.00		1,736,271.00
2. Unassigned/Unappropriated	9790	2,704,904.22		3,497,578.55		6,547,229.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,102,832.41		23,649,205.41		27,290,502.41
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,780,223.00		1,797,451.00		1,736,271.00
c. Unassigned/Unappropriated	9790	2,704,904.22		3,497,578.55		6,547,229.55
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	2,500,167.71		2,520,167.71		2,540,197.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,985,294.93		7,815,197.26		10,823,698.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.79%		10.86%		15.19%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)		3,958.49		4,081.49		4,212.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		71,339,842.00		71,960,311.00		71,274,471.00
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)		71,339,842.00		71,960,311.00		71,274,471.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,140,195.26		2,158,809.33		2,138,234.13
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)		2,140,195.26		2,158,809.33		2,138,234.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,829.16	3,829.16	3,974.04	3,958.49	3,958.49	3,958.49
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,829.16	3,829.16	3,974.04	3,958.49	3,958.49	3,958.49
5. District Funded County Program ADA						
a. County Community Schools	56.65	56.65	56.65	56.65	56.65	56.65
b. Special Education-Special Day Class	36.31	36.61	36.61	36.31	36.31	36.31
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.53	.53	.53	.53	.53	.53
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	93.49	93.79	93.79	93.49	93.49	93.49
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,922.65	3,922.95	4,067.83	4,051.98	4,051.98	4,051.98
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			20,292,652.96	20,126,732.96	16,240,426.96	15,919,911.96	13,439,396.96	10,878,881.96	16,538,366.96	18,088,956.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,340,000.00	1,670,000.00	5,670,000.00	2,500,000.00	2,500,000.00	5,670,000.00	2,500,000.00	2,500,000.00
Property Taxes	8020-8079		0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	8,000,000.00	200,000.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		85,218.00	450,000.00	450,000.00	750,000.00	250,000.00	250,000.00	500,000.00	250,000.00
Other State Revenue	8300-8599		0.00	0.00	250,000.00	200,000.00	750,000.00	1,750,000.00	250,000.00	200,000.00
Other Local Revenue	8600-8799		75,000.00	40,000.00	40,000.00	100,000.00	200,000.00	800,000.00	125,000.00	40,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,500,218.00	2,360,000.00	6,410,000.00	3,750,000.00	3,700,000.00	8,670,000.00	11,375,000.00	3,190,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		700,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	300,000.00	4,900,000.00	2,500,000.00
Classified Salaries	2000-2999		450,000.00	875,000.00	875,000.00	875,000.00	875,000.00	875,000.00	1,075,000.00	875,000.00
Employee Benefits	3000-3999		200,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	550,000.00	2,050,000.00	1,600,000.00
Books and Supplies	4000-4999		10,033.00	378,775.00	378,775.00	378,775.00	378,775.00	378,775.00	378,775.00	378,775.00
Services	5000-5999		266,105.00	800,000.00	1,300,000.00	800,000.00	800,000.00	800,000.00	1,300,000.00	1,300,000.00
Capital Outlay	6000-6599		40,000.00	92,531.00	20,000.00	20,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Other Outgo	7000-7499		0.00	0.00	56,740.00	56,740.00	56,740.00	56,740.00	70,635.00	103,645.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,666,138.00	6,246,306.00	6,730,515.00	6,230,515.00	6,260,515.00	3,010,515.00	9,824,410.00	6,807,420.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	239,388.00								
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320	33,715.00								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		273,103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		273,103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(165,920.00)	(3,886,306.00)	(320,515.00)	(2,480,515.00)	(2,560,515.00)	5,659,485.00	1,550,590.00	(3,617,420.00)
F. ENDING CASH (A + E)			20,126,732.96	16,240,426.96	15,919,911.96	13,439,396.96	10,878,881.96	16,538,366.96	18,088,956.96	14,471,536.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		14,471,536.96	13,584,116.96	14,937,038.96	13,619,618.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,170,000.00	2,500,000.00	2,500,000.00	5,371,976.00	0.00		39,891,976.00	39,891,976.00
Property Taxes	8020-8079	0.00	3,410,342.00	2,000,000.00	300,394.00			14,510,736.00	14,510,736.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	1,010.00			1,010.00	1,010.00
Federal Revenue	8100-8299	250,000.00	250,000.00	250,000.00	750,000.00			4,485,218.00	4,485,218.00
Other State Revenue	8300-8599	300,000.00	1,500,000.00	150,000.00	2,513,362.00	243,780.00		8,107,142.00	8,107,142.00
Other Local Revenue	8600-8799	200,000.00	500,000.00	60,000.00	865,826.00			3,045,826.00	3,045,826.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		5,920,000.00	8,160,342.00	4,960,000.00	9,802,568.00	243,780.00	0.00	70,041,908.00	70,041,908.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,500,000.00	2,500,000.00	2,000,000.00	1,767,861.00	0.00		27,167,861.00	27,167,861.00
Classified Salaries	2000-2999	875,000.00	875,000.00	875,000.00	785,752.00			10,185,752.00	10,185,752.00
Employee Benefits	3000-3999	1,600,000.00	1,600,000.00	1,600,000.00	1,115,215.00			16,715,215.00	16,715,215.00
Books and Supplies	4000-4999	378,775.00	378,775.00	378,775.00	378,775.00			4,176,558.00	4,176,558.00
Services	5000-5999	1,300,000.00	1,300,000.00	1,300,000.00	500,000.00			11,766,105.00	11,766,105.00
Capital Outlay	6000-6599	50,000.00	50,000.00	20,000.00	20,000.00			512,531.00	512,531.00
Other Outgo	7000-7499	103,645.00	103,645.00	103,645.00	103,645.00			815,820.00	815,820.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,807,420.00	6,807,420.00	6,277,420.00	4,671,248.00	0.00	0.00	71,339,842.00	71,339,842.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(887,420.00)	1,352,922.00	(1,317,420.00)	5,131,320.00	243,780.00	0.00	(1,297,934.00)	(1,297,934.00)
F. ENDING CASH (A + E)		13,584,116.96	14,937,038.96	13,619,618.96	18,750,938.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,994,718.96	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		18,750,938.96	18,750,938.96	18,750,938.96	18,750,938.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,750,938.96	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Schools Insurance Authority

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

Signed _____ Date of Meeting: 6/14/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Lisa Coronado

Title: Director of Fiscal Services

Telephone: (916) 338-6400

E-mail: coronado@centerusd.org

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	26,852,356.22	301	0.00	303	26,852,356.22	305	10,508.00		307	26,841,848.22	309
2000 - Classified Salaries	9,917,029.34	311	19,719.00	313	9,897,310.34	315	989,914.38		317	8,907,395.96	319
3000 - Employee Benefits	16,361,880.53	321	332,999.67	323	16,028,880.86	325	522,034.86		327	15,506,846.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,248,135.30	331	196,287.88	333	4,051,847.42	335	734,914.00		337	3,316,933.42	339
5000 - Services. . . & 7300 - Indirect Costs	12,167,483.60	341	31,734.59	343	12,135,749.01	345	3,183,667.14		347	8,952,081.87	349
				TOTAL	68,966,143.85	365			TOTAL	63,525,105.47	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	21,004,907.88	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,836,851.57	380
3. STRS.	3101 & 3102	5,675,142.39	382
4. PERS.	3201 & 3202	890,160.12	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	577,191.97	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,941,318.36	385
7. Unemployment Insurance.	3501 & 3502	141,902.62	390
8. Workers' Compensation Insurance.	3601 & 3602	408,249.23	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	14,254.36	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	34,489,978.50	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	4,517.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	34,485,461.50	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	54.29%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.29%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.71%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	63,525,105.47
5. Deficiency Amount (Part III, Line 3 times Line 4)	451,028.25

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

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	27,167,861.00	301	0.00	303	27,167,861.00	305	13,000.00		307	27,154,861.00	309
2000 - Classified Salaries	10,185,752.00	311	29,344.00	313	10,156,408.00	315	1,015,776.00		317	9,140,632.00	319
3000 - Employee Benefits	16,715,215.00	321	76,637.00	323	16,638,578.00	325	507,952.00		327	16,130,626.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,248,592.00	331	100,000.00	333	4,148,592.00	335	580,391.00		337	3,568,201.00	339
5000 - Services. . . & 7300 - Indirect Costs	11,628,425.00	341	150,055.00	343	11,478,370.00	345	3,113,607.00		347	8,364,763.00	349
				TOTAL	69,589,809.00	365			TOTAL	64,359,083.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	21,812,239.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,255,228.00	380
3. STRS.	3101 & 3102	6,237,564.00	382
4. PERS.	3201 & 3202	740,998.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	588,912.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,971,301.00	385
7. Unemployment Insurance.	3501 & 3502	272,241.00	390
8. Workers' Compensation Insurance.	3601 & 3602	420,128.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	50,572.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	36,349,183.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	12,246.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	36,336,937.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	56.46%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.46%
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)	64,359,083.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,958.49
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	4,056	4,024		
Charter School	0			
Total ADA	**4,056**	**4,024**	**0.8%**	**Met**
Second Prior Year (2021-22)				
District Regular	4,024	4,018		
Charter School	0			
Total ADA	**4,024**	**4,018**	**0.2%**	**Met**
First Prior Year (2022-23)				
District Regular	3,654	3,974		
Charter School	0	0		
Total ADA	**3,654**	**3,974**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	3,958			
Charter School	0			
Total ADA	**3,958**			

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): 3,958.5

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	4,289	4,162		
Charter School	0	0		
Total Enrollment	**4,289**	**4,162**	**3.0%**	**Not Met**
Second Prior Year (2021-22)				
District Regular	4,080	4,102		
Charter School	0	0		
Total Enrollment	**4,080**	**4,102**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	4,139	4,196		
Charter School	0	0		
Total Enrollment	**4,139**	**4,196**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	4,350			
Charter School	0			
Total Enrollment	**4,350**			

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	4,024	4,162	
Charter School		0	
Total ADA/Enrollment	**4,024**	**4,162**	**96.7%**
Second Prior Year (2021-22)			
District Regular	3,606	4,102	
Charter School	0	0	
Total ADA/Enrollment	**3,606**	**4,102**	**87.9%**
First Prior Year (2022-23)			
District Regular	3,829	4,196	
Charter School		0	
Total ADA/Enrollment	**3,829**	**4,196**	**91.3%**
		Historical Average Ratio:	92.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**92.5%**

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	3,958	4,350		
Charter School	0	0		
Total ADA/Enrollment	**3,958**	**4,350**	**91.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	4,081	4,486		
Charter School	0	0		
Total ADA/Enrollment	**4,081**	**4,486**	**91.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	4,212	4,630		
Charter School	0	0		
Total ADA/Enrollment	**4,212**	**4,630**	**91.0%**	**Met**

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)[1] and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

[1] Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	4,067.83	4,051.98	4,174.98	4,305.98
b.	Prior Year ADA (Funded)		4,067.83	4,051.98	4,174.98
c.	Difference (Step 1a minus Step 1b)		(15.85)	123.00	131.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.39%)	3.04%	3.14%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		51,355,519.00	54,209,678.00	56,695,582.00
b1.	COLA percentage		8.22%	3.54%	3.31%
b2.	COLA amount (proxy for purposes of this criterion)		4,221,423.66	1,919,022.60	1,876,623.76
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.54%	3.31%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			7.83%	6.58%	6.45%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**6.83% to 8.83%**	**5.58% to 7.58%**	**5.45% to 7.45%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	14,511,746.00	14,511,746.00	14,511,352.00	14,511,352.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	51,456,032.00	54,403,722.00	57,117,140.00	60,405,246.00
District's Projected Change in LCFF Revenue:		5.73%	4.99%	5.76%
LCFF Revenue Standard		**6.83% to 8.83%**	**5.58% to 7.58%**	**5.45% to 7.45%**
Status:		Not Met	Not Met	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)

LCFF revenue is increasing at a slower rate than expected because the district has been in declining enrollment. Funding has been based on the 3-year rolling average ADA relief plan. Developments in the area are bringing enrollment back up so 2025-26 is projected to be within the standard projected change.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	26,682,438.20	30,482,324.73	87.5%
Second Prior Year (2021-22)	30,955,704.19	37,371,066.24	82.8%
First Prior Year (2022-23)	32,603,505.77	42,637,382.66	76.5%
		Historical Average Ratio:	82.3%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**79.3% to 85.3%**	**79.3% to 85.3%**	**79.3% to 85.3%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	35,565,975.00	42,218,993.00	84.2%	Met
1st Subsequent Year (2024-25)	37,547,465.00	44,569,717.00	84.2%	Met
2nd Subsequent Year (2025-26)	38,253,818.00	45,431,218.00	84.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	7.83%	6.58%	6.45%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-2.17% to 17.83%**	**-3.42% to 16.58%**	**-3.55% to 16.45%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.83% to 12.83%	1.58% to 11.58%	1.45% to 11.45%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	11,568,885.88		
Budget Year (2023-24)	4,485,218.00	(61.23%)	Yes
1st Subsequent Year (2024-25)	3,329,825.00	(25.76%)	Yes
2nd Subsequent Year (2025-26)	3,345,709.00	.48%	Yes

Explanation: (required if Yes) Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year. Therefore, revenue will show a reduction.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	15,051,648.67		
Budget Year (2023-24)	8,107,142.00	(46.14%)	Yes
1st Subsequent Year (2024-25)	8,022,102.00	(1.05%)	Yes
2nd Subsequent Year (2025-26)	8,124,882.00	1.28%	Yes

Explanation: (required if Yes) Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year. Therefore, revenue will show a reduction.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	3,120,946.00		
Budget Year (2023-24)	3,045,826.00	(2.41%)	Yes
1st Subsequent Year (2024-25)	3,037,617.00	(.27%)	Yes
2nd Subsequent Year (2025-26)	3,039,931.00	.08%	Yes

Explanation: (required if Yes) A SMUD rebate for automatic thermostats was removed in the budget year. Estimated interest varies between years.

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

First Prior Year (2022-23)	4,191,853.23		
Budget Year (2023-24)	4,176,558.00	(.36%)	Yes
1st Subsequent Year (2024-25)	4,064,919.00	(2.67%)	Yes
2nd Subsequent Year (2025-26)	4,137,690.00	1.79%	No

Explanation: (required if Yes)
Books and supplies have increased due to opening the new elementary school, Rex Fortune.

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

First Prior Year (2022-23)	12,209,849.60		
Budget Year (2023-24)	11,766,105.00	(3.63%)	Yes
1st Subsequent Year (2024-25)	11,949,056.00	1.55%	Yes
2nd Subsequent Year (2025-26)	12,247,209.00	2.50%	No

Explanation: (required if Yes)
Services and other operating expenditures have increased due to opening the new elementary school, Rex Fortune.

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)	29,741,480.55		
Budget Year (2023-24)	15,638,186.00	(47.42%)	Not Met
1st Subsequent Year (2024-25)	14,389,544.00	(7.98%)	Not Met
2nd Subsequent Year (2025-26)	14,510,522.00	.84%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	16,401,702.83		
Budget Year (2023-24)	15,942,663.00	(2.80%)	Not Met
1st Subsequent Year (2024-25)	16,013,975.00	.45%	Met
2nd Subsequent Year (2025-26)	16,384,899.00	2.32%	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)
Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year. Therefore, revenue will show a reduction.

Explanation: Other State Revenue (linked from 6B if NOT met)
Pandemic relief funds are accounted for as revenue when expended. These funds will be depleted over the next year. Therefore, revenue will show a reduction.

Explanation: Other Local Revenue (linked from 6B if NOT met)
A SMUD rebate for automatic thermostats was removed in the budget year. Estimated interest varies between years.

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)

Books and supplies have increased due to opening the new elementary school, Rex Fortune.

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

Services and other operating expenditures have increased due to opening the new elementary school, Rex Fortune.

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 exlude 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) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	67,749,506.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	67,749,506.00	2,032,485.18	2,330,000.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	1,591,916.00	1,914,628.00	4,499,426.71
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,248,256.75	5,434,249.58	1,921,089.22
	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)	11,840,172.75	7,348,877.58	6,420,515.93
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	54,088,240.03	63,820,920.73	74,990,424.75
	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)	54,088,240.03	63,820,920.73	74,990,424.75
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	21.9%	11.5%	8.6%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**7.3%**	**3.8%**	**2.9%**

[1]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.

[2]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)	4,964,516.90	31,506,713.22	N/A	Met
Second Prior Year (2021-22)	2,757,233.63	37,371,066.24	N/A	Met
First Prior Year (2022-23)	(2,898,428.93)	42,637,382.66	6.8%	Not Met
Budget Year (2023-24) (Information only)	544,779.00	42,218,993.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	4,052
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	5,251,812.52	6,913,012.95	N/A	Met
Second Prior Year (2021-22)	5,713,388.41	11,877,529.85	N/A	Met
First Prior Year (2022-23)	11,712,828.20	14,634,763.48	N/A	Met
Budget Year (2023-24) (Information only)	11,736,334.55			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or $80,000 (greater of)	0 to 300
4% or $80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,958	4,081	4,212
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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)	71,339,842.00	71,960,311.00	71,274,471.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	71,339,842.00	71,960,311.00	71,274,471.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,140,195.26	2,158,809.33	2,138,234.13
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)	**2,140,195.26**	**2,158,809.33**	**2,138,234.13**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,780,223.00	1,797,451.00	1,736,271.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,704,904.22	3,497,578.55	6,547,229.55
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	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,500,167.71	2,520,167.71	2,540,197.71
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,985,294.93	7,815,197.26	10,823,698.26
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.79%	10.86%	15.19%
	District's Reserve Standard (Section 10B, Line 7):	**2,140,195.26**	**2,158,809.33**	**2,138,234.13**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2022-23)	(14,117,249.27)			
Budget Year (2023-24)	(14,010,786.00)	(106,463.27)	(.8%)	Met
1st Subsequent Year (2024-25)	(14,142,704.94)	131,918.94	.9%	Met
2nd Subsequent Year (2025-26)	(14,418,731.71)	276,026.77	2.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	125,244.00			
Budget Year (2023-24)	0.00	(125,244.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met)

1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

Kitchen infrastucture and training funds totaling $125,244 were deposited into Fund 13 in error. This one-time transfer correctly deposited to Fund 01.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	28	21-8951	51	101,667,621
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				101,667,621

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	7,438,055	7,058,842	8,317,283	8,234,455
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	205,108	205,108	205,108	205,108
Other Long-term Commitments (continued):				
Total Annual Payments:	7,643,163	7,263,950	8,522,391	8,439,563
Has total annual payment increased over prior year (2022-23)?		**No**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

New general obligation bonds were sold in 2023-24. Interest-only payments are to be paid through 2025. In 2026, principal payments will be added.

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? No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Eligibility: 20 years of district service, at least age 55. Effective for a maximum of 5 years for employees hired before 7.1.17. Effective for a maximum of 3 years for employees hired on or after 7.1.17.

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	455,081

4. OPEB Liabilities

a. Total OPEB liability	5,752,962.00
b. OPEB plan(s) fiduciary net position (if applicable)	552,458.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	5,200,504.00
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	498,170.00	498,170.00	498,170.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	70,066.00	235,495.00	235,495.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	295,165.00	295,165.00	295,165.00
d. Number of retirees receiving OPEB benefits	35.00	35.00	35.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	253.3	264	267	250

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.

Employee compensation negotiations have not yet begun for 2023-2024.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	296,826		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	1,855,163	1,855,163	1,855,163

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	3,446,463	3,446,463	3,446,463
3.	Percent of H&W cost paid by employer	71.9%	71.9%	71.9%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	395,792	289,786	488,381
3.	Percent change in step & column over prior year	1.9%	1.4%	2.3%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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	211.6	232.0069	217.0381	217.0381

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.

Employee compensation negotiations have not yet begun for 2023-2024.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	76,838		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	480,238	480,238	480,238

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	1,849,732	1,849,732	1,849,732
3.	Percent of H&W cost paid by employer	78.7%	78.7%	78.7%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	92,773	90,792	65,986
3.	Percent change in step & column over prior year	1.2%	1.2%	.9%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	29	34	33	33

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

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

Employee compensation negotiations have not yet begun for 2023-2024.

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

Negotiations Settled

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	51,479

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4.	Amount included for any tentative salary schedule increases	321,744	321,744	321,744

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	494,548	494,548	494,548
3.	Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	124,621	35,784	120,772
3.	Percent change in step & column over prior year	3.9%	1.0%	3.3%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of other benefits included in the budget and MYPs?	No	No	No
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 14, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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	74,990,424.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,972,698.03
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,572,715.25
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,572,715.25
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	446,235.70
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				60,891,247.17

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	3,922.95
B. Expenditures per ADA (Line I.E divided by Line II.A)	15,521.80

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.)	50,812,825.32	13,695.26
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)	50,812,825.32	13,695.26
B. Required effort (Line A.2 times 90%)	45,731,542.79	12,325.73
C. Current year expenditures (Line I.E and Line II.B)	60,891,247.17	15,521.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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.)	MOE Met	
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)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
n/a		
Total adjustments to base expenditures	0.00	0.00

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) — 1,982,089.99
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) — 50,816,467.43

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) — 3.90%

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. 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) — 2,996,621.63
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 628,781.67

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	58,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
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)	236,931.08
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)	3,920,334.38
9. Carry-Forward Adjustment (Part IV, Line F)	(197,780.26)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,722,554.12
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	44,548,728.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,806,348.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,380,414.47
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	934,101.23
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	744,640.99
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)	257,397.26
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)	0.00
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)	5,838,224.78
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)	0.00
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)	843,378.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,397,731.62
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)	67,750,965.69
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.79%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.49%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	3,920,334.38
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(73,381.99)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.97%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.27%) times Part III, Line B19); zero if positive	(197,780.26)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(197,780.26)
E. Optional allocation of negative carry-forward adjustment over more than one year	
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:	5.49%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-98890.13) is applied to the current year calculation and the remainder ($-98890.13) is deferred to one or more future years:	5.64%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-65926.75) is applied to the current year calculation and the remainder ($-131853.51) is deferred to one or more future years:	5.69%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(197,780.26)

Approved indirect cost rate:	5.97%
Highest rate used in any program:	6.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,643,849.80	82,685.00	5.03%
01	3213	3,308,257.95	124,403.00	3.76%
01	3410	128,445.00	5,630.00	4.38%
01	4035	206,214.12	12,167.00	5.90%
01	4203	146,648.95	9,192.00	6.27%
01	5630	47,432.29	2,750.00	5.80%
01	6385	18,964.00	1,036.00	5.46%
01	6520	102,179.00	5,706.00	5.58%
01	7220	73,924.00	3,955.00	5.35%
01	9010	267,781.11	581.00	0.22%
12	5025	265,163.00	15,036.00	5.67%
12	6105	506,329.00	27,330.00	5.40%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		514,391.28	514,391.28
2. State Lottery Revenue	8560	650,957.00		256,554.00	907,511.00
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	(650,957.00)	650,957.00		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	650,957.00	770,945.28	1,421,902.28
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		366,280.00	366,280.00
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			63,681.00	63,681.00
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)		0.00	0.00	429,961.00	429,961.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	650,957.00	340,984.28	991,941.28

D. COMMENTS:

Duplicating costs are associated with materials for instructional purposes.

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	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Sacramento County (BJ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sacramento County Office of Education (BJ00)			0.0%
Galt Joint Union High (BJ05)			0.0%
River Delta Joint Unified (BJ09)			0.0%
Center Joint Unified (BJ10)			0.0%
Robla Elementary (BJ11)			0.0%
Galt Joint Union Elementary (BJ12)			0.0%
Arcohe Union Elementary (BJ14)			0.0%
Elverta Joint Elementary (BJ15)			0.0%
Natomas Charter (BJA01)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA:	34-73973-0000000 Center Joint Unified	
Selected SELPA:	BJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BJ	Sacramento County	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(42,366.00)				
Other Sources/Uses Detail					125,244.00	0.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	42,366.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	125,244.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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								
Fund Reconciliation							0.00	0.00
TOTALS	1,000.00	(1,000.00)	42,366.00	(42,366.00)	125,244.00	125,244.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(137,680.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	47,566.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	90,114.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,000.00	(1,000.00)	137,680.00	(137,680.00)	0.00	0.00		

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

Center Joint Unified **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
21	9010	9135	($54,940.98)

Explanation: Bonds were sold in December 2022. These funds were are not included in the beginning balance totals.

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (**Informational**) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	$110,434,013.00	$110,434,013.00
DEBT.GOV.OPEB.9664	$9,345,816.00	$9,345,816.00
DEBT.GOV.COMP.ABS.9665	$134,933.59	$134,933.59

EXPORT VALIDATION CHECKS

VERSION-CHECK - (**Warning**) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version. **Exception**

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
IFC.CS011 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.		
IFC.CS012 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.		
IFC.CS013 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.		
IFC.CS014 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.		
IFC.CS015 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00

VERSION-CHECK - (**Warning**) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version. **Exception**

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON

Explanation: I messaged the Help desk who said to save all forms and rerun the data sets. I thought I did that but the errors remain.

Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Center Joint Unified **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

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: 8408 Watt Avenue, Antelope, CA 95843

Date: 5/23/2023 - 6/6/2023 Business Days

Public Hearing:

Place: 3243 Center Court Lane, Antelope, CA 95843

Date: 6/7/2023

Time: 6:00 p.m.

Adoption Date: 6/14/2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Lisa Coronado

Title: Director of Fiscal Services

Telephone: (916) 338-6400

E-mail: coronado@centerusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/14/2023	
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	

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Center Joint Unified (73973) - 2023-24 Budget				5.25.23				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	*0.00%*	*5.07%*	*13.26%*	*8.22%*	*3.94%*	*3.29%*	*3.19%*	*3.16%*
Base Grant Proration Factor	-	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	-	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
LCFF Entitlement								
Base Grant	$34,162,299	$35,930,259	$40,204,453	$43,446,836	$46,531,555	$49,575,150	$52,812,494	$56,092,231
Grade Span Adjustment	1,312,999	1,375,286	1,531,389	1,603,861	1,705,657	1,801,132	1,907,986	2,011,521
Supplemental Grant	4,838,120	5,151,896	5,644,355	5,820,550	5,972,732	6,267,907	6,583,969	6,907,374
Concentration Grant	2,339,596	3,406,929	3,423,592	2,811,163	2,166,574	2,003,675	1,835,325	1,676,874
Add-ons: Targeted Instructional Improvement Block Grant	231,213	231,213	231,213	231,213	231,213	231,213	231,213	231,213
Add-ons: Home-to-School Transportation	270,028	270,028	270,028	292,224	303,738	313,731	323,739	333,969
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	151,002	197,875	205,671	212,438	219,214	226,142
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$43,154,255**	**$46,365,611**	**$51,456,032**	**$54,403,722**	**$57,117,140**	**$60,405,246**	**$63,913,940**	**$67,479,324**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	**43,154,255**	**46,365,611**	**51,456,032**	**54,403,722**	**57,117,140**	**60,405,246**	**63,913,940**	**67,479,324**
LCFF Entitlement Per ADA	**$ 10,486**	**$ 11,254**	**$ 12,661**	**$ 13,426**	**$ 13,681**	**$ 14,028**	**$ 14,376**	**$ 14,743**
Components of LCFF By Object Code								
State Aid (Object Code 8011)	$ 21,464,775	$ 21,185,329	$ 24,986,573	$ 39,891,976	$ 42,605,394	$ 45,893,500	$ 49,402,194	$ 52,967,578
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	$ 11,722,551	$ 13,624,565	$ 11,957,713	$ -	$ -	$ -	$ -	$ -
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	$ 9,966,929	$ 11,555,717	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	*$ 9,966,929*	*$ 11,555,717*	*$ 14,511,746*	*$ 14,511,746*	*$ 14,511,746*	*$ 14,511,746*	*$ 14,511,746*	*$ 14,511,746*
TOTAL FUNDING	**43,154,255**	**46,365,611**	**51,456,032**	**54,403,722**	**57,117,140**	**60,405,246**	**63,913,940**	**67,479,324**
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Excess Taxes	*$ (11,722,551)*	*$ (13,624,565)*	*$ (11,957,713)*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
EPA in Excess to LCFF Funding	*$ 11,722,551*	*$ 13,624,565*	*$ 11,957,713*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Total LCFF Entitlement	**43,154,255**	**46,365,611**	**51,456,032**	**54,403,722**	**57,117,140**	**60,405,246**	**63,913,940**	**67,479,324**
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	$ 11,722,551	$ 13,624,565	$ 11,957,713	$ -	$ -	$ -	$ -	$ -
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 11,722,551	$ 13,624,565	$ 11,957,713	$ -	$ -	$ -	$ -	$ -
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ 11,118.00	$ 46,127.00	$ 61,133.00	$ -	$ -	$ -	$ -	$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Center Joint Unified (73973) - 2023-24 Budget				5.25.23				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 35,475,298	$ 37,305,545	$ 41,735,842	$ 45,050,697	$ 48,237,212	$ 51,376,282	$ 54,720,480	$ 58,103,752
Supplemental and Concentration Grant funding in the LCAP year	$ 7,177,716	$ 8,558,825	$ 9,067,947	$ 8,631,713	$ 8,139,306	$ 8,271,582	$ 8,419,294	$ 8,584,248
Percentage to Increase or Improve Services	20.23%	22.94%	21.73%	19.16%	16.87%	16.10%	15.39%	14.77%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	4,154	4,085	4,197	4,351	4,487	4,631	4,785	4,910
COE Enrollment	97	109	110	110	110	110	110	110
Total Enrollment	**4,251**	**4,194**	**4,307**	**4,461**	**4,597**	**4,741**	**4,895**	**5,020**
Unduplicated Pupil Count	2,959	2,854	2,652	2,703	2,748	2,796	2,847	2,898
COE Unduplicated Pupil Count	50	51	57	57	57	57	57	57
Total Unduplicated Pupil Count	**3,009**	**2,905**	**2,709**	**2,760**	**2,805**	**2,853**	**2,904**	**2,955**
Rolling %, Supplemental Grant	68.1900%	69.0500%	67.6200%	64.6000%	61.9100%	61.0000%	60.1600%	59.4400%
Rolling %, Concentration Grant	68.1900%	69.0500%	67.6200%	64.6000%	61.9100%	61.0000%	60.1600%	59.4400%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Center Joint Unified (73973) - 2023-24 Budget				5.25.23				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			1,234.20	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00
Grades 4-6			899.57	899.57	843.74	892.40	917.00	942.00
Grades 7-8	Non Applicable Until 2022-23		613.78	613.78	534.91	533.70	571.00	606.00
Grades 9-12			1,269.98	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00
LCFF Subtotal	-	-	4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3		1,234.20	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00	1,189.00
Grades 4-6	Non Applicable	899.57	899.57	843.74	892.40	917.00	942.00	965.00
Grades 7-8	Until 2022-23	613.78	613.78	534.91	533.70	571.00	606.00	648.00
Grades 9-12		1,269.98	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00	1,402.00
LCFF Subtotal	-	4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	1,234.20	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00	1,189.00	1,219.00
Grades 4-6	899.57	899.57	843.74	892.40	917.00	942.00	965.00	995.00
Grades 7-8	613.78	613.78	534.91	533.70	571.00	606.00	648.00	688.00
Grades 9-12	1,269.98	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00	1,402.00	1,442.00
LCFF Subtotal	4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,017.53	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3			1,201.18	1,161.75	1,130.68	1,140.63	1,165.00	1,191.00
Grades 4-6			880.96	878.57	884.38	917.13	941.33	967.33
Grades 7-8	Non Applicable Until 2022-23		587.49	560.80	546.54	570.23	608.33	647.33
Grades 9-12			1,292.48	1,295.38	1,312.38	1,319.89	1,361.00	1,401.33
LCFF Subtotal			3,962.11	3,896.50	3,873.98	3,947.88	4,075.66	4,206.99
NSS			-	-	-	-	-	-
Combined Subtotal			3,962.11	3,896.50	3,873.98	3,947.88	4,075.66	4,206.99
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00	1,189.00	1,219.00	1,243.00
Grades 4-6	899.57	843.74	892.40	917.00	942.00	965.00	995.00	1,018.00
Grades 7-8	613.78	534.91	533.70	571.00	606.00	648.00	688.00	730.00
Grades 9-12	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00	1,402.00	1,442.00	1,484.00
LCFF Subtotal	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00	4,475.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00	4,475.00
Change in LCFF ADA (excludes NSS ADA)	-	(166.26)	(30.60)	129.33	123.00	131.00	140.00	131.00
	No Change	Decline	Decline	Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	1,234.20	1,234.20	1,201.18	1,141.00	1,165.00	1,189.00	1,219.00	1,243.00
Grades 4-6	899.57	899.57	880.96	917.00	942.00	965.00	995.00	1,018.00
Grades 7-8	613.78	613.78	587.49	571.00	606.00	648.00	688.00	730.00
Grades 9-12	1,269.98	1,269.98	1,292.48	1,321.00	1,360.00	1,402.00	1,442.00	1,484.00
Subtotal	4,017.53	4,017.53	3,962.11	3,950.00	4,073.00	4,204.00	4,344.00	4,475.00
	Current	*Prior*	*3-PY Average*	*Current*	*Current*	*Current*	*Current*	*Current*
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Center Joint Unified (73973) - 2023-24 Budget				5.25.23				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
NPS, CDS, & COE Operated								
Grades TK-3	7.59	2.70	3.94	3.94	3.94	3.94	3.94	3.94
Grades 4-6	6.96	16.85	14.63	14.63	14.63	14.63	14.63	14.63
Grades 7-8	43.36	43.59	50.94	50.94	50.94	50.94	50.94	50.94
Grades 9-12	40.00	39.10	32.47	32.47	32.47	32.47	32.47	32.47
Subtotal	97.91	102.24	101.98	101.98	101.98	101.98	101.98	101.98
ACTUAL ADA *(Current Year Only)*								
Grades TK-3	1,241.79	1,137.85	1,119.83	1,144.94	1,168.94	1,192.94	1,222.94	1,246.94
Grades 4-6	906.53	860.59	907.03	931.63	956.63	979.63	1,009.63	1,032.63
Grades 7-8	657.14	578.50	584.64	621.94	656.94	698.94	738.94	780.94
Grades 9-12	1,309.98	1,376.57	1,311.15	1,353.47	1,392.47	1,434.47	1,474.47	1,516.47
Total Actual ADA	4,115.44	3,953.51	3,922.65	4,051.98	4,174.98	4,305.98	4,445.98	4,576.98
TOTAL FUNDED ADA								
Grades TK-3	1,241.79	1,236.90	1,205.12	1,144.94	1,168.94	1,192.94	1,222.94	1,246.94
Grades 4-6	906.53	916.42	895.59	931.63	956.63	979.63	1,009.63	1,032.63
Grades 7-8	657.14	657.37	638.43	621.94	656.94	698.94	738.94	780.94
Grades 9-12	1,309.98	1,309.08	1,324.95	1,353.47	1,392.47	1,434.47	1,474.47	1,516.47
Total Funded ADA	**4,115.44**	**4,119.77**	**4,064.09**	**4,051.98**	**4,174.98**	**4,305.98**	**4,445.98**	**4,576.98**
Funded Difference (Funded ADA less Actual ADA)	-	*166.26*	*141.44*	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	53.68	65.00	65.00	65.00	65.00	65.00

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Center Joint Unified (73973) - 2023-24 Budget					5.25.23			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 10,223	$ 10,985	$ 12,318	$ 13,049	$ 13,303	$ 13,649	$ 13,999	$ 14,364
Grades 4-6	$ 9,400	$ 10,100	$ 11,325	$ 11,998	$ 12,232	$ 12,550	$ 12,871	$ 13,207
Grades 7-8	$ 9,679	$ 10,398	$ 11,661	$ 12,353	$ 12,593	$ 12,921	$ 13,251	$ 13,597
Grades 9-12	$ 11,509	$ 12,364	$ 13,866	$ 14,689	$ 14,975	$ 15,365	$ 15,757	$ 16,169
Base Grants								
Grades TK-3	$ 7,702	$ 8,093	$ 9,166	$ 9,919	$ 10,310	$ 10,649	$ 10,989	$ 11,336
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,329	$ 9,802	$ 11,102	$ 12,015	$ 12,488	$ 12,899	$ 13,310	$ 13,731
Grade Span Adjustment								
Grades TK-3	$ 801	$ 842	$ 953	$ 1,032	$ 1,072	$ 1,107	$ 1,143	$ 1,179
Grades 9-12	$ 243	$ 255	$ 289	$ 312	$ 325	$ 335	$ 346	$ 357
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 8,503	$ 8,935	$ 10,119	$ 10,951	$ 11,382	$ 11,756	$ 12,132	$ 12,515
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,572	$ 10,057	$ 11,391	$ 12,327	$ 12,813	$ 13,234	$ 13,656	$ 14,088
Prorated Base Grants								
Grades TK-3	$ 7,702	$ 8,093	$ 9,166	$ 9,919	$ 10,310	$ 10,649	$ 10,989	$ 11,336
Grades 4-6	$ 7,818	$ 8,215	$ 9,304	$ 10,069	$ 10,466	$ 10,810	$ 11,155	$ 11,507
Grades 7-8	$ 8,050	$ 8,458	$ 9,580	$ 10,367	$ 10,775	$ 11,129	$ 11,484	$ 11,847
Grades 9-12	$ 9,329	$ 9,802	$ 11,102	$ 12,015	$ 12,488	$ 12,899	$ 13,310	$ 13,731
Prorated Grade Span Adjustment								
Grades TK-3	$ 801	$ 842	$ 953	$ 1,032	$ 1,072	$ 1,107	$ 1,143	$ 1,179
Grades 9-12	$ 243	$ 255	$ 289	$ 312	$ 325	$ 335	$ 346	$ 357
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 1,701	$ 1,787	$ 2,024	$ 2,190	$ 2,276	$ 2,351	$ 2,426	$ 2,503
Grades 4-6	$ 1,564	$ 1,643	$ 1,861	$ 2,014	$ 2,093	$ 2,162	$ 2,231	$ 2,301
Grades 7-8	$ 1,610	$ 1,692	$ 1,916	$ 2,073	$ 2,155	$ 2,226	$ 2,297	$ 2,369
Grades 9-12	$ 1,914	$ 2,011	$ 2,278	$ 2,465	$ 2,563	$ 2,647	$ 2,731	$ 2,818
Actual - 1.00 ADA, Local UPP as follows:	*68.19%*	*69.05%*	*67.62%*	*64.60%*	*61.91%*	*61.00%*	*60.16%*	*59.44%*
Grades TK-3	$ 1,160	$ 1,234	$ 1,368	$ 1,415	$ 1,409	$ 1,434	$ 1,460	$ 1,488
Grades 4-6	$ 1,066	$ 1,134	$ 1,258	$ 1,301	$ 1,296	$ 1,319	$ 1,342	$ 1,368
Grades 7-8	$ 1,098	$ 1,168	$ 1,296	$ 1,339	$ 1,334	$ 1,358	$ 1,382	$ 1,408
Grades 9-12	$ 1,305	$ 1,389	$ 1,541	$ 1,593	$ 1,587	$ 1,615	$ 1,643	$ 1,675
Concentration Grant (>55% population)	50%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 4,252	$ 5,808	$ 6,577	$ 7,118	$ 7,398	$ 7,641	$ 7,886	$ 8,135
Grades 4-6	$ 3,909	$ 5,340	$ 6,048	$ 6,545	$ 6,803	$ 7,027	$ 7,251	$ 7,480
Grades 7-8	$ 4,025	$ 5,498	$ 6,227	$ 6,739	$ 7,004	$ 7,234	$ 7,465	$ 7,701
Grades 9-12	$ 4,786	$ 6,537	$ 7,404	$ 8,013	$ 8,328	$ 8,602	$ 8,876	$ 9,157
Actual - 1.00 ADA, Local UPP >55% as follows:	*13.1900%*	*14.0500%*	*12.6200%*	*9.6000%*	*6.9100%*	*6.0000%*	*5.1600%*	*4.4400%*
Grades TK-3	$ 561	$ 816	$ 830	$ 683	$ 511	$ 458	$ 407	$ 361
Grades 4-6	$ 516	$ 750	$ 763	$ 628	$ 470	$ 422	$ 374	$ 332
Grades 7-8	$ 531	$ 772	$ 786	$ 647	$ 484	$ 434	$ 385	$ 342
Grades 9-12	$ 631	$ 918	$ 934	$ 769	$ 575	$ 516	$ 458	$ 407

LCFF CALCULATOR

73973	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Center Joint Unified
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2023-24 Budget
District	Projection Type	Created by:	Lisa Coronado
		Email:	coronado@centerusd.org
5.25.23	Projection Date	Phone:	(916) 338-6400

Center Joint Unified (73973)	PY3 2020-21	PY2 2021-22	PY1 2022-23	CY 2023-24	CY1 2024-25	CY2 2025-26	CY3 2026-27	CY4 2027-28
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*
Concentration Grant (>55% population)	*50.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	*2.31%*	*1.70%*	*6.56%*	*8.22%*	*3.94%*	*3.29%*	*3.19%*	*3.16%*
Augmentation/(COLA Suspension)	*-2.31%*	*3.37%*	*6.70%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Base Grant Proration Factor (deficit)	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Transitional Kindergarten Add-on *(2022-23 forward)*	$ -	$ -	$ 2,813.00	$ 3,044.23	$ 3,164.17	$ 3,268.27	$ 3,372.53	$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	45.21920787%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	45.21920787%					
Local EPA Accrual	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Center Joint Unified (73973)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
NEW CHARTER SCHOOLS	**New Charter School Name:**							
	Year that charter starts operation (select from drop down list):		**2022-23**					
(a) TRANSFER OF IN-LIEU PROPERTY TAX	**Note: Charter schools should contact sponsoring district(s) for in-lieu estimate**							
J-4 F-6 / F-7 **In-Lieu of Property Tax**	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)								
A-1.2, A-2.2, A-3.2 **Enrollment (second prior year)**	-	-						
A-1.1, A-2.1, A-3.1 **Enrollment (first prior year)**	-	-						
A-1, A-2, A-3 **Enrollment**	-	-	-					
B-1.2, B-2.2, B-3.2 **Unduplicated Pupil Count (second prior year)**	-	-						
B-1.1, B-2.1, B-3.1 **Unduplicated Pupil Count (first prior year)**	-	-						
B-1, B-2, B-3 **Unduplicated Pupil Count**	-	-	-					
	3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1 Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location								
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.								
D-3 **Unduplicated Pupil Percentage (%)**	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)								
ADA used for the Transitional Kindergarten Add-on ONLY:								
G-4 **TK** (NEW beginning 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year								
B-1 **Grades TK-3**	-	-	-					
B-2 **Grades 4-6**	-	-	-					
B-3 **Grades 7-8**	-	-	-					
B-4 **Grades 9-12**	-	-	-					
SUBTOTAL ADA	-	-	-	-	-	-	-	-
RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS								
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. **Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.**								
H-2 Miscellaneous Adjustments	$ -	$ -	$ -					
J-5 Minimum State Aid Adjustments	$ -	$ -	$ -					

Center Joint Unified (73973)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
	Is your district required to transfer in-lieu taxes to a charter school?	NO							
	Does your district have a necessary small school?	NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
	Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	**Estimated Property Taxes (excluding RDA)**	$ 9,965,918	$ 11,554,313	$ 14,510,342	$ 14,510,342	$ 14,510,342	$ 14,510,342	$ 14,510,342	$ 14,510,342
B-5	**Redevelopment Agency Local Revenue**	$ 1,011	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404
	Less In-Lieu Property Tax Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Local Revenue	$ 9,966,929	$ 11,555,717	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	**Miscellaneous Adjustments**	$ -	$ -	$ -					
J 5	**Minimum State Aid Adjustments**	$ -	$ -	$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	**District Enrollment (second prior year)**	4,229	4,258						
A-1.1 / A-3.1	**District Enrollment (first prior year)**	4,258	4,154						
A-1 / A-3	**District Enrollment**	4,154	4,085	4,197	4,351	4,487	4,631	4,785	4,910
A-2.2 / A-4.2	**COE Enrollment (second prior year)**	83	93						
A-2.1 / A-4.1	**COE Enrollment (first prior year)**	93	97						
A-2 / A-4	**COE Enrollment**	97	109	110	110	110	110	110	110
	Total Enrollment	4,251	4,194	4,307	4,461	4,597	4,741	4,895	5,020
B-1.2 / B-3.2	**District Unduplicated Pupil Count (second prior year)**	2,830	2,868						
B-1.1 / B-3.1	**District Unduplicated Pupil Count (first prior year)**	2,868	2,959						
B-1 / B-3	**District Unduplicated Pupil Count**	2,959	2,854	2,652	2,703	2,748	2,796	2,847	2,898
B-2.2 / B-4.2	**COE Unduplicated Pupil Count (second prior year)**	46	53						
B-2.1 / B-4.1	**COE Unduplicated Pupil Count (first prior year)**	53	50						
B-2 / B-4	**COE Unduplicated Pupil Count**	50	51	57	57	57	57	57	57
	Total Unduplicated Pupil Count	3,009	2,905	2,709	2,760	2,805	2,853	2,904	2,955
		3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*
	Single Year Unduplicated Pupil Percentage	70.78%	69.27%	62.90%	61.87%	61.02%	60.18%	59.33%	58.86%
C-1	Unduplicated Pupil Percentage (%)	68.19%	69.05%	67.62%	64.60%	61.91%	61.00%	60.16%	59.44%

	Center Joint Unified (73973)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-10	**TK (Commencing in 2022-23)**	-	-	53.68	65.00	65.00	65.00	65.00	65.00
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
	Current Year ADA: (P-2, Annual for Special Day Class Extended Year)								
B-1, D-6	**Grades TK-3**	1,234.20	1,135.15	1,115.89	1,141.00	1,165.00	1,189.00	1,219.00	1,243.00
B-2, D-7	**Grades 4-6**	899.57	843.74	892.40	917.00	942.00	965.00	995.00	1,018.00
B-3, D-8	**Grades 7-8**	613.78	534.91	533.70	571.00	606.00	648.00	688.00	730.00
B-4, D-9	**Grades 9-12**	1,269.98	1,337.47	1,278.68	1,321.00	1,360.00	1,402.00	1,442.00	1,484.00
	TOTAL CURRENT YEAR ADA	4,017.53	3,851.27	3,820.67	3,950.00	4,073.00	4,204.00	4,344.00	4,475.00
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
E-1, D-17	**Grades TK-3**	0.91	-	1.03	1.03	1.03	1.03	1.03	1.03
E-2, D-18	**Grades 4-6**	0.53	3.71	2.34	2.34	2.34	2.34	2.34	2.34
E-3, D-19	**Grades 7-8**	2.56	1.10	2.46	2.46	2.46	2.46	2.46	2.46
E-4, D-20	**Grades 9-12**	2.86	4.79	2.66	2.66	2.66	2.66	2.66	2.66
	TOTAL NPS-CDS (Annual)	6.86	9.60	8.49	8.49	8.49	8.49	8.49	8.49
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).								
	DISTRICT TOTAL	4,024.39	3,860.87	3,829.16	3,958.49	4,081.49	4,212.49	4,352.49	4,483.49
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)								
E-6, E-11	**Grades TK-3**	6.68	2.70	2.91	2.91	2.91	2.91	2.91	2.91
E-7, E-12	**Grades 4-6**	6.43	13.14	12.29	12.29	12.29	12.29	12.29	12.29
E-8, E-13	**Grades 7-8**	40.80	42.49	48.48	48.48	48.48	48.48	48.48	48.48
E-9, E-14	**Grades 9-12**	37.14	34.31	29.81	29.81	29.81	29.81	29.81	29.81
	COUNTY TOTAL	91.05	92.64	93.49	93.49	93.49	93.49	93.49	93.49
	RATIO: District ADA-to-Enrollment	96.88%	94.51%	91.24%	90.98%	90.96%	90.96%	90.96%	91.31%
	RATIO: County ADA-to-Enrollment	93.87%	84.99%	84.99%	84.99%	84.99%	84.99%	84.99%	84.99%

Center Joint Unified (73973) - 2023-24 Budget	v.24.1					PY3	v.24.1					5.25.23	PY2
LOCAL CONTROL FUNDING FORMULA						**2020-21**							**2021-22**
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation 0.00%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 68.19%	68.19%		COLA & Augmentation 5.07%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 69.05%	69.05%	
	Current ADA	Base		Grade Span	Supplemental	Concentration	Total	Prior ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,241.79	$ 7,702	$	801	$ 1,160	$ 561	$ 12,695,330	1,236.90	$ 8,093	$ 842	$ 1,234	$ 816	$ 13,587,239
Grades 4-6	906.53	7,818			1,066	516	8,521,215	916.42	8,215		1,134	750	9,255,591
Grades 7-8	657.14	8,050			1,098	531	6,360,298	657.37	8,458		1,168	772	6,835,646
Grades 9-12	1,309.98	9,329		243	1,305	631	15,076,171	1,309.08	9,802	255	1,389	918	16,185,894
Subtract Necessary Small School ADA and Funding	-	-		-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 34,162,299	$	1,312,999	$ 4,838,120	$ 2,339,596	$ 42,653,014		$ 35,930,259	$ 1,375,286	$ 5,151,896	$ 3,406,929	$ 45,864,370
NSS Allowance		-					-		-				-
TOTAL BASE	4,115.44	$ 34,162,299	$	1,312,999	$ 4,838,120	$ 2,339,596	$ 42,653,014	4,119.77	$ 35,930,259	$ 1,375,286	$ 5,151,896	$ 3,406,929	$ 45,864,370
ADD ONS:													
Targeted Instructional Improvement Block Grant						$ 231,213							$ 231,213
Home-to-School Transportation (COLA added commencing 2023-24)						270,028							270,028
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-							-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ -		-		TK ADA	-	TK Add-on rate	$ -		-
ECONOMIC RECOVERY TARGET PAYMENT						-							-
LCFF Entitlement Before Adjustments						$ 43,154,255							$ 46,365,611
Miscellaneous Adjustments						-							-
ADJUSTED LCFF ENTITLEMENT						$ 43,154,255							$ 46,365,611
Local Revenue (including RDA)						(9,966,929)							(11,555,717)
Gross State Aid						$ 33,187,326							$ 34,809,894
Education Protection Account Entitlement						(11,722,551)							(13,624,565)
Net State Aid						$ 21,464,775							$ 21,185,329
MINIMUM STATE AID CALCULATION													
		12-13 Rate		2020-21 ADA		N/A			12-13 Rate	2021-22 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		$ 5,270.27		4,115.44		$ 21,689,480			$ 5,270.27	4,119.77			$ 21,712,300
2012-13 NSS Allowance (deficited)		$ -				-			$ -				-
Minimum State Aid Adjustments						-							-
Less Current Year Property Taxes/In-Lieu						(9,966,929)							(11,555,717)
Less Education Protection Account Entitlement						(11,722,551)							(13,624,565)
Subtotal State Aid for Historical RL/Charter General BG						$ -							$ -
Categorical Minimum State Aid						3,694,038							3,694,038
Charter School Categorical Block Grant adjusted for ADA						-							-
Minimum State Aid Guarantee Before Proration Factor						$ 3,694,038							$ 3,694,038
Proration Factor													0.00%
Minimum State Aid Guarantee						$ 3,694,038							$ 3,694,038
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-							-
Minimum State Aid plus Property Taxes including RDA						-							-
Offset													
Minimum State Aid Prior to Offset						-							-
Total Minimum State Aid with Offset						-							-
State Aid Before Additional State Aid						$ 21,464,775							$ 21,185,329
ADDITIONAL STATE AID						$ -							$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						$ 21,464,775							$ 21,185,329
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						$ 43,154,255							$ 46,365,611
Change Over Prior Year										7.44%	3,211,356		
LCFF Entitlement Per ADA						$ 10,486							11,254
Per-ADA Change Over Prior Year										7.32%	768		
Basic Aid Status (school districts only)						*Non-Basic Aid*							*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES													
						2020-21					Increase		2021-22
State Aid						$ 21,464,775				-1.30%	(279,446)		$ 21,185,329
Education Protection Account						11,722,551							13,624,565
Property Taxes Net of In-Lieu Transfers						9,966,929				15.94%	1,588,788		11,555,717
Charter In-Lieu Taxes						-				0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						$ 43,154,255				3.03%	1,309,342		$ 46,365,611

Center Joint Unified (73973) - 2023-24 Budget	v.24.1					PY1	v.24.1					5.25.23	CY
LOCAL CONTROL FUNDING FORMULA						**2022-23**							**2023-24**
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation 13.26%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 67.62%	67.62%		COLA & Augmentation 8.22%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 64.60%	64.60%	
	3 PY Average ADA	Base		Grade Span	Supplemental	Concentration	Total	Current ADA	Base		Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,205.12	$ 9,166		$ 953	$ 1,368	$ 830	$ 14,844,132	1,144.94	$ 9,919		$ 1,032	$ 1,415	$ 683	$ 14,940,564
Grades 4-6	895.59	9,304			1,258	763	10,142,987	931.63	10,069			1,301	628	11,177,901
Grades 7-8	638.43	9,580			1,296	786	7,445,017	621.94	10,367			1,339	647	7,683,022
Grades 9-12	1,324.95	11,102		289	1,541	934	18,371,653	1,353.47	12,015		312	1,593	769	19,880,923
Subtract Necessary Small School ADA and Funding	-	-		-			-	-	-		-			-
Total Base, Supplemental, and Concentration Grant		$ 40,204,453		$ 1,531,389	$ 5,644,355	$ 3,423,592	$ 50,803,789		$ 43,446,836		$ 1,603,861	$ 5,820,550	$ 2,811,163	$ 53,682,410
NSS Allowance		-					-		-					-
TOTAL BASE	4,064.09	$ 40,204,453		$ 1,531,389	$ 5,644,355	$ 3,423,592	$ 50,803,789	4,051.98	$ 43,446,836		$ 1,603,861	$ 5,820,550	$ 2,811,163	$ 53,682,410
ADD ONS:														
Targeted Instructional Improvement Block Grant						$ 231,213								$ 231,213
Home-to-School Transportation (COLA added commencing 2021-22)						270,028								292,224
Small School District Bus Replacement Program (COLA added commencing 2021-22)						-								-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	53.68	TK Add-on rate	$ 2,813.00		151,002	TK ADA	65.00	TK Add-on rate	$ 3,044.23				197,875
ECONOMIC RECOVERY TARGET PAYMENT						-								-
LCFF Entitlement Before Adjustments						$ 51,456,032								$ 54,403,722
Miscellaneous Adjustments						-								-
ADJUSTED LCFF ENTITLEMENT						**$ 51,456,032**								**$ 54,403,722**
Local Revenue (including RDA)						(14,511,746)								(14,511,746)
Gross State Aid						**$ 36,944,286**								**$ 39,891,976**
Education Protection Account Entitlement						(11,957,713)								-
Net State Aid						**$ 24,986,573**								**$ 39,891,976**
MINIMUM STATE AID CALCULATION														
		12-13 Rate		2022-23 ADA		N/A			12-13 Rate		2023-24 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		$ 5,270.27		4,064.09		$ 21,418,852			$ 5,270.27		4,051.98			$ 21,355,029
2012-13 NSS Allowance (deficited)		$ -				-			$ -					-
Minimum State Aid Adjustments						-								-
Less Current Year Property Taxes/In-Lieu						(14,511,746)								(14,511,746)
Less Education Protection Account Entitlement						(11,957,713)								-
Subtotal State Aid for Historical RL/Charter General BG						$ -								**$ 6,843,283**
Categorical Minimum State Aid						3,694,038								3,694,038
Charter School Categorical Block Grant adjusted for ADA	-	-		-		-		-	-		-			-
Minimum State Aid Guarantee Before Proration Factor						**$ 3,694,038**								**$ 10,537,321**
Proration Factor						0.00%								0.00%
Minimum State Aid Guarantee						**$ 3,694,038**								**$ 10,537,321**
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement						-								-
Minimum State Aid plus Property Taxes including RDA						-								-
Offset						-								-
Minimum State Aid Prior to Offset						-								-
Total Minimum State Aid with Offset						-								-
State Aid Before Additional State Aid						**$ 24,986,573**								**$ 39,891,976**
ADDITIONAL STATE AID						$ -								$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 24,986,573**								**$ 39,891,976**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						**$ 51,456,032**								**$ 54,403,722**
Change Over Prior Year		10.98%		5,090,421					5.73%		2,947,690			
LCFF Entitlement Per ADA						12,661								13,426
Per-ADA Change Over Prior Year		12.50%		1,407					6.04%		765			
Basic Aid Status (school districts only)						*Non-Basic Aid*								*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES														
				Increase		2022-23					Increase			2023-24
State Aid		17.94%		3,801,244		$ 24,986,573			59.65%		14,905,403			$ 39,891,976
Education Protection Account						11,957,713								-
Property Taxes Net of In-Lieu Transfers		25.58%		2,956,029		14,511,746			0.00%		-			14,511,746
Charter In-Lieu Taxes		0.00%		-		-			0.00%		-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		14.57%		6,757,273		$ 51,456,032			28.97%		14,905,403			$ 54,403,722

Center Joint Unified (73973) - 2023-24 Budget	v.24.1	CY1
LOCAL CONTROL FUNDING FORMULA		**2024-25**
LCFF ENTITLEMENT CALCULATION		
Calculation Factors	COLA & Augmentation: 3.94%	Base Grant Proration: 0.00%
		Unduplicated Pupil Percentage: 61.91% / 61.91%

	Current ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,168.94	$ 10,310	$ 1,072	$ 1,409	$ 511	$ 15,549,873
Grades 4-6	956.63	10,466		1,296	470	11,701,480
Grades 7-8	656.94	10,775		1,334	484	8,272,924
Grades 9-12	1,392.47	12,488	325	1,587	575	20,852,241
Subtract Necessary Small School ADA and Funding	-	-	-	-		-
Total Base, Supplemental, and Concentration Grant		$ 46,531,555	$ 1,705,657	$ 5,972,732	$ 2,166,574	$ 56,376,518
NSS Allowance						-
TOTAL BASE	4,174.98	$ 46,531,555	$ 1,705,657	$ 5,972,732	$ 2,166,574	$ 56,376,518
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 231,213
Home-to-School Transportation (COLA added commencing 2023-24)						303,738
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	65.00	TK Add-on rate	$ 3,164.17		205,671
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 57,117,140
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						$ 57,117,140
Local Revenue (Including RDA)						(14,511,746)
Gross State Aid						$ 42,605,394
Education Protection Account Entitlement						-
Net State Aid						$ 42,605,394

MINIMUM STATE AID CALCULATION	12-13 Rate	2024-25 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,270.27	4,174.98	$ 22,003,272
2012-13 NSS Allowance (deficited)	$ -		-
Minimum State Aid Adjustments			
Less Current Year Property Taxes/In-Lieu			(14,511,746)
Less Education Protection Account Entitlement			-
Subtotal State Aid for Historical RL/Charter General BG			$ 7,491,526
Categorical Minimum State Aid			3,694,038
Charter School Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee Before Proration Factor			$ 11,185,564
Proration Factor			0.00%
Minimum State Aid Guarantee			$ 11,185,564
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
State Aid Before Additional State Aid			$ 42,605,394
ADDITIONAL STATE AID			$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			$ 42,605,394

LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			$ 57,117,140
Change Over Prior Year	4.99%	2,713,418	
LCFF Entitlement Per ADA			13,681
Per-ADA Change Over Prior Year	1.90%	255	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES		Increase	2024-25
State Aid	6.80%	2,713,418	$ 42,605,394
Education Protection Account			-
Property Taxes Net of In-Lieu Transfers	0.00%	-	14,511,746
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	4.99%	2,713,418	$ 57,117,140

	v.24.1	CY2
		2025-26

Calculation Factors	COLA & Augmentation: 3.29%	Base Grant Proration: 0.00%	Unduplicated Pupil Percentage: 61.00% / 61.00%

	Current ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,192.94	$ 10,649	$ 1,107	$ 1,434	$ 458	$ 16,282,100
Grades 4-6	979.63	10,810		1,319	422	12,294,758
Grades 7-8	698.94	11,129		1,358	434	9,030,842
Grades 9-12	1,434.47	12,899	335	1,615	516	22,040,164
Subtract Necessary Small School ADA and Funding	-	-	-	-		-
Total Base, Supplemental, and Concentration Grant		$ 49,575,150	$ 1,801,132	$ 6,267,907	$ 2,003,675	$ 59,647,864
NSS Allowance						-
TOTAL BASE	4,305.98	$ 49,575,150	$ 1,801,132	$ 6,267,907	$ 2,003,675	$ 59,647,864
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 231,213
Home-to-School Transportation (COLA added commencing 2023-24)						313,731
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	65.00	TK Add-on rate	$ 3,268.27		212,438
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 60,405,246
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						$ 60,405,246
Local Revenue (Including RDA)						(14,511,746)
Gross State Aid						$ 45,893,500
Education Protection Account Entitlement						-
Net State Aid						$ 45,893,500

MINIMUM STATE AID CALCULATION	12-13 Rate	2025-26 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,270.27	4,305.98	$ 22,693,677
2012-13 NSS Allowance (deficited)	$ -		-
Minimum State Aid Adjustments			
Less Current Year Property Taxes/In-Lieu			(14,511,746)
Less Education Protection Account Entitlement			-
Subtotal State Aid for Historical RL/Charter General BG			$ 8,181,931
Categorical Minimum State Aid			3,694,038
Charter School Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee Before Proration Factor			$ 11,875,969
Proration Factor			0.00%
Minimum State Aid Guarantee			$ 11,875,969
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
State Aid Before Additional State Aid			$ 45,893,500
ADDITIONAL STATE AID			$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			$ 45,893,500

LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			$ 60,405,246
Change Over Prior Year	5.76%	3,288,106	
LCFF Entitlement Per ADA			14,028
Per-ADA Change Over Prior Year	2.54%	347	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES		Increase	2025-26
State Aid	7.72%	3,288,106	$ 45,893,500
Education Protection Account			-
Property Taxes Net of In-Lieu Transfers	0.00%	-	14,511,746
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	5.76%	3,288,106	$ 60,405,246

Center Joint Unified (73973) - 2023-24 Budget	v.24.1	CY3	v.24.1	CY4
LOCAL CONTROL FUNDING FORMULA		**2026-27**		**2027-28**

LCFF ENTITLEMENT CALCULATION

Calculation Factors		COLA & Augmentation 3.19%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 60.16%	60.16%		COLA & Augmentation 3.16%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 59.44%	59.44%	
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total	Current ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,222.94	$ 10,989	$ 1,143	$ 1,460	$ 407	$ 17,119,484	1,246.94	$ 11,336	$ 1,179	$ 1,488	$ 361	$ 17,911,003
Grades 4-6	1,009.63	11,155		1,342	374	12,995,260	1,032.63	11,507		1,368	332	13,637,989
Grades 7-8	738.94	11,484		1,382	385	9,791,641	780.94	11,847		1,408	342	10,618,657
Grades 9-12	1,474.47	13,310	346	1,643	458	23,233,389	1,516.47	13,731	357	1,675	407	24,520,351
Subtract Necessary Small School ADA and Funding	-	-	-	-		-	-	-	-	-		-
Total Base, Supplemental, and Concentration Grant		$ 52,812,494	$ 1,907,986	$ 6,583,969	$ 1,835,325	$ 63,139,774		$ 56,092,231	$ 2,011,521	$ 6,907,374	$ 1,676,874	$ 66,688,000
NSS Allowance		-				-		-				-
TOTAL BASE	4,445.98	$ 52,812,494	$ 1,907,986	$ 6,583,969	$ 1,835,325	$ 63,139,774	4,576.98	$ 56,092,231	$ 2,011,521	$ 6,907,374	$ 1,676,874	$ 66,688,000
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 231,213						$ 231,213
Home-to-School Transportation (COLA added commencing 2023-24)						323,739						333,969
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	65.00	TK Add-on rate	$ 3,372.53		219,214	TK ADA	65.00	TK Add-on rate	$ 3,479.10		226,142
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 63,913,940						$ 67,479,324
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 63,913,940**						**$ 67,479,324**
Local Revenue (including RDA)						(14,511,746)						(14,511,746)
Gross State Aid						**$ 49,402,194**						**$ 52,967,578**
Education Protection Account Entitlement						-						-
Net State Aid						**$ 49,402,194**						**$ 52,967,578**

MINIMUM STATE AID CALCULATION

	12-13 Rate	2026-27 ADA	N/A	12-13 Rate	2027-28 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,270.27	4,445.98	$ 23,431,515	$ 5,270.27	4,576.98	$ 24,121,920
2012-13 NSS Allowance (deficited)	$ -		-	$ -		-
Minimum State Aid Adjustments						
Less Current Year Property Taxes/In-Lieu			(14,511,746)			(14,511,746)
Less Education Protection Account Entitlement			-			-
Subtotal State Aid for Historical RL/Charter General BG			**$ 8,919,769**			**$ 9,610,174**
Categorical Minimum State Aid			3,694,038			3,694,038
Charter School Categorical Block Grant adjusted for ADA	-	-	-	-	-	-
Minimum State Aid Guarantee Before Proration Factor			**$ 12,613,807**			**$ 13,304,212**
Proration Factor			0.00%			0.00%
Minimum State Aid Guarantee			**$ 12,613,807**			**$ 13,304,212**

CHARTER SCHOOL MINIMUM STATE AID OFFSET

LCFF Entitlement			-			-
Minimum State Aid plus Property Taxes including RDA			-			-
Offset			-			-
Minimum State Aid Prior to Offset			-			-
Total Minimum State Aid with Offset			-			-
State Aid Before Additional State Aid			**$ 49,402,194**			**$ 52,967,578**
ADDITIONAL STATE AID			$ -			$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			**$ 49,402,194**			**$ 52,967,578**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			**$ 63,913,940**			**$ 67,479,324**
Change Over Prior Year	5.81%	3,508,695		5.58%	3,565,383	
LCFF Entitlement Per ADA			14,376			14,743
Per-ADA Change Over Prior Year	2.48%	348		2.55%	367	
Basic Aid Status (school districts only)			*Non-Basic Aid*			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2026-27		Increase	2027-28
State Aid	7.65%	3,508,694	$ 49,402,194	7.22%	3,565,384	$ 52,967,578
Education Protection Account			-			-
Property Taxes Net of In-Lieu Transfers	0.00%	-	14,511,746	0.00%	-	14,511,746
Charter In-Lieu Taxes	0.00%	-	-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	5.81%	3,508,694	**$ 63,913,940**	6.24%	3,565,384	**$ 67,479,324**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Center Joint Unified (73973) - 2023-24 Budget

$ 25.23

EDUCATION PROTECTION ACCOUNT

Certification Period:		Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	4,115.44	4,114.84	4,119.77	4,064.09	4,064.09	-	-	-	-	-
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	*$ 823,088*	$ 822,968	$ 823,954	$ 812,818	$ 812,818	$ -	$ -	$ -	$ -	$ -
EPA PROPORTIONATE SHARE CAP											
B1,B4	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 5,213.80		$ 6,046.57	$ 6,443.22	$ 6,443.22	$ 6,972.85	$ 7,247.58	$ 7,486.03	$ 7,724.83	$7,968.93
B2, B5	Current Year Funded ADA, excluding NSS	4,115.44		4,119.77	4,064.09	4,064.09	4,051.98	4,174.98	4,305.98	4,445.98	4,576.98
B-7	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	56.47		65.49	69.79	69.79	75.53	78.51	81.09	83.68	86.32
B-8	Current Year Funded ADA, including NSS	4,115.44		4,119.77	4,064.09	4,064.09	4,051.98	4,174.98	4,305.98	4,445.98	4,576.98
	Adjusted Total Revenue Limit	*$ 21,689,480*		*$ 25,180,282*	*$ 26,469,459*	*$ 26,469,459*	*$ 28,559,895*	*$ 30,586,280*	*$ 32,583,867*	*$ 34,716,480*	*$ 36,868,718*
B-10	*Current Year Adjusted NSS Allowance*	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 21,689,480*	*$ 25,150,149*	$ 25,180,282	*$ 26,469,459*	$ 26,469,459	$ 28,559,895	$ 30,586,280	$ 32,583,867	$ 34,716,480	$ 36,868,718
B-13	Local Revenue/In-Lieu of Property Taxes	$ 9,966,929	$ 11,586,717	$ 11,555,717	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746	$ 14,511,746
B-14	EPA Proportionate Share Cap (B-12 - B-13, If less than 0, B-14 = 0)	*$ 11,722,551*	$ 13,563,432	$ 13,624,565	$ 11,957,713	$ 11,957,713	$ 14,048,149	$ 16,074,534	$ 18,072,121	$ 20,204,734	$ 22,356,972
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$21,689,480	*$ 25,150,149*	$25,180,282	$26,469,459	$26,469,459	$28,559,895	$30,586,280	$32,583,867	$34,716,480	$36,868,718
C-2	Statewide EPA Proportionate Share Ratio *(as of P-2 certification)*		73.31789035%		45.21920787%		0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 17,946,935*	$ 18,439,559	*$ 18,978,774*	$ 11,969,280	*$ 11,969,280*	$ -	$ -	$ -	$ -	$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	*$ 11,722,551*	$ 13,563,432	$ 13,624,565	$ 11,957,713	$ 11,957,713	$ -	$ -	$ -	$ -	$ -
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$ -	$ -	$ -	$ -	$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	*11,722,551*	13,563,432	13,624,565	11,957,713	11,957,713	-	-	-	-	-
D-4	Prior Year Annual Adjustment	*11,118*	*$ 46,127*	*46,127*	*$ 61,133*	*61,133*	-				
D-5	P2 Entitlement Net of PY Adjustment	*11,733,669*	*$ 13,609,559*	*13,670,692*	$ 12,018,846	*12,018,846*	-	-	-	-	-
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	82.74488538%	75.37156903%	75.37156903%	45.21920787%	45.21920787%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*$ 13,624,565*		*$ 11,957,713*		-	-	-	-	-

***A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of isto an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.*