

**2023-2024  
ADOPTED BUDGET  
JUNE 15, 2023**





## About Us

The Meniffee Union School District has roots dating back to the 1800s. The first schoolhouse was built in 1883 by some of the local men in the area. It was a small building with benches for seats and a table and chair for the instructor. This school was located next to the Old San Diego County Rd., about half a mile south of Newport Rd. on Bradley Rd.

On March 31, 1890, the old "Antelope School," under the purview of the San Diego School District, received one and a half acres of land from William W. Snoddy for the new school site on the southwest corner of Newport and Bradley Roads. This 1890 building had a spacious entry on the north, a large glass room on the west, another large room on the east and a stage in between. The Vale Union High School used this east room beginning in 1891.

The first Paloma School, was located on the north side of Scott Road about one half-mile east of Briggs Road. This building was later moved east to one of the Holland places on Scott Road. In the diary of George Davenport, the new Everton School is mentioned. The school was opened September 14, 1891. It is believed that the name Everton was changed to Antelope. Antelope School was used until the highway was improved to make Highway 395. The Antelope building was later moved to Briggs and Holland Roads where it fell into disrepair. No classes were held at this site. The second Paloma school, was located at Garbani and Leon Roads in the early 1890s and then moved to the Antelope site. Antelope and Meniffee graduates attended Perris Union High School. For a short time, Antelope children attended the Meniffee School on Newport until the new Meniffee School on Garbani (now Garbani Road) opened in 1952.

The Meniffee and Antelope School Districts unionized in December 1951 and resolved that the new school district should be called "Meniffee Union Elementary School District," according to the Meniffee school board minutes dated December 7, 1951.



The Meniffee Union School District is growing rapidly. In 1981, there were 301 students registered in the District. By 1985, the number had increased to 700, and today the District serves over 11,440 students from preschool through grade eight at 1 preschool, 11 elementary schools, 1 K-8 school, a K-8 Virtual School, 3 middle schools and a robust Independent Study program.

To address the rapid increase in student population, substantial improvements have been made to the Meniffee Valley Middle School campus. Kathryn Newport Middle School is now under construction in the Audie Murphy Ranch community, and an additional elementary school will be built on the east side of Interstate 215.



## **Governing Board Goals for 2022–23**

In accordance with our District's Local Control Accountability Plan to maximizing student learning, the 2022–2023 Governing Board goals reflect the following priorities:

### **2022-23 District Goals**

- Goal 1 – Meniffee Union School District will be culturally responsive to our community and serve the learning community in a safe, supportive, and engaging environment**
- Goal 2 – Meniffee Union School District will ensure all students experience a high-quality, standards-aligned education to increase academic achievement**
- Goal 3 – Meniffee Union School District will improve effectiveness and equity through alignment of district systems and structures**
- Goal 4 – Meniffee Union School District will evaluate and enhance safety protocols and procedures.**
- Goal 5 – Meniffee Union School District will evaluate the viability of unification.**



## **Vision, Mission & Equity**

### **VISION**

Engaging Young Minds for Limitless Futures

### **MISSION**

To inspire learning, exploration, and imagination

### **EQUITY STATEMENT**

To ensure equity in all educational practices and outcomes, Meniffee Union School District will intentionally provide opportunities and access, so students, families, and staff are valued, supported, seen, and included across our school communities.



## **GOVERNING BOARD**

**Mr. Morgan Singleton II, President**

**Mr. Xavier Padilla, Vice President**

**Mr. J. Kyle Root, Clerk**

**Mrs. Jacquelyn A. Johansen, Deputy Clerk**

**Mr. Robert O'Donnell, Member**



## **District Administration**

Dr. Jennifer Root, Superintendent

Marc Bommarito, Assistant Superintendent of Business

Sarah Ragusa, Assistant Superintendent of Educational Services

Chad McGough, Assistant Superintendent of Personnel

Jennifer Baker, Director of Curriculum, Instruction & Accountability

Paulo Azevedo, Executive Director of Facilities & Operational Services

Dr. Julie Hong, Director of Special Education

Getahun Woldie, Director of Fiscal Services

Jennifer Pelerine, Assistant Director of Fiscal Services

Nora Marquez, Director of Purchasing

Kristina Lyman, Director of Personnel

Melinda Conde, Director of Student Success Services

Kara McGee, Director of Risk Management

Sonia Tiedemann, Risk Management Coordinator

Jim Sellers, Director of Facilities

Kyle Dee, Assistant Director of Facilities

Dr. John Morgan, Director of Technology

Adriana Lopez, Director of Nutrition Services

Kamilah Williams, Assistant Director of Nutrition Services

Cheryl Frye, Curriculum & Instruction Coordinator

Jennifer Thomas, Technology Coordinator

Stephen Radelicki, Technology Support Supervisor

Jesse Ramirez, Director of Expanded Learning

Josue Reyna, Director of Communications & Community Engagement

Carolyn Montoney, Special Education Coordinator

# MUSD SCHOOL ADMINISTRATORS AND KEY STAFF

## **CKE Callie Kirkpatrick Elementary (104)**

28800 Reviere Dr  
Menifee CA 92584  
951-672-6420 Fax 672-6423

**Mrs. Julie Makapugay, Principal X22085**  
**Ms. Kimberly Curry, Expanded Learning Admin X22084**  
Mrs. Rosalie (Rosie) Bense, Secretary II  
Ms. Selena Barard, Office Clerk  
Ms. Brittney Stewart, Office Clerk (AM)  
Mrs. Teri Zitter, Office Clerk

## **CWM Chester W. Morrison Elementary (103)**

30250 Bradley Rd  
Menifee CA 92584  
951-679-7076 Fax 672-6436

**Mr. Jon Mitchem, Principal X21085**  
**Dr. Lisa Beaird, Expanded Learning Admin X21007**  
Ms. Sharon Klentzin, Secretary II  
Mrs. Kaitlin Dominguez, Office Clerk  
Mrs. Adriana Perez, Office Clerk

## **ERE Evans Ranch Elementary (108)**

30465 Evans Rd  
Menifee CA 92584  
951-246-7690 Fax 246-7805

**Mr. Mike Reyes, Principal X26085**  
**Mrs. Virginia Vender, Expanded Learning Admin X26083**  
Ms. Denise Lemieux, Secretary II  
Ms. Ruby Duenas, Office Clerk  
Ms. Cindy Smith, Office Clerk  
Mrs. Angela Thompson, Office Clerk

## **FCE Freedom Crest Elementary (106)**

29282 Menifee Rd  
Menifee CA 92584  
951-679-5285 Fax 672-2651

**Mr. Eli Orr, Principal X24085**  
**Mr. Jason Shumway, Expanded Learning Admin X24084**  
Mrs. Rebecca (Becky) Orsborn, Secretary II  
Mrs. Michelle (Shelly) Vega, Office Clerk  
Mrs. Winnie Laban, Office Clerk (AM)

## **HBE Herk Bouris Elementary (111)**

34257 Kalanchoe Rd  
Lake Elsinore CA 92532  
951-244-7657 Fax 244-8406

**Mrs. Stephanie Acosta, Principal X29085**  
**Mrs. Brandi Waite, Asst. Principal X29084**  
**Ms. Kimberly Bradbury, Expanded Learning Admin X29054**  
Mrs. Sonia Castaneda, Secretary II  
Ms. Natalie Avelar, Office Clerk (AM)  
Mrs. Cathy Kirschman, Office Clerk  
Mrs. Brenda Villa, Office Clerk  
TBD, Office Clerk (PT)

## **HHSA Harvest Hill STEAM Academy (112)**

31600 Pat Road  
Winchester, CA 92596  
Telephone 951-325-6000 Fax 951-325-6997

**Mr. Phil Suttner, Principal X30085**  
**Mr. Michael Blanton, Assistant Principal X30081**  
**Ms. Sue Di Bernardo, Asst. Principal X30084**  
Mrs. Tracy Tovar, K-8 School Secretary  
Mrs. Megan DeLong, K-8 Attendance Clerk  
Ms. Courtney Drew, Office Clerk  
Ms. Lynette Montgomery, Office Clerk  
Mrs. Angela Martin, Office Clerk  
Ms. Abigail Zandvliet, Office Clerk

## **OME Oak Meadows Elementary (107)**

28600 Poinsettia St  
Murrieta CA 92563  
951-246-4210

**Mrs. Christina Gallardo-Barrett, Interim Principal X25085**  
**Mrs. Jessica Rose, Interim Assistant Principal X25084**  
**Mrs. Janine Hommel, Expanded Learning Admin X25129**  
Mrs. Sheila Curtis, Secretary II X25005  
Mrs. Breon Brown, Office Clerk  
Mrs. Johana Mancera, Office Clerk  
Mrs. Raquel Vizcaino Palacios, Office Clerk

## **QVE Quail Valley Elementary (109)**

23757 Canyon Heights Dr  
Menifee CA 92587  
951-244-1937 Fax 244-6842

**Mrs. Lily Pena, Principal X27085**  
**Ms. Meredith Clark-Lewis, Expanded Learning Admin X27052**  
Mrs. Letisia Romero, Secretary II  
Mrs. Lupe Gill, Office Clerk  
Ms. Alba Rawas, Office Clerk

## **RES Ridgemoor Elementary (105)**

25455 Ridgemoor Rd  
Menifee CA 92586  
951-672-6450 Fax 672-6456

**Mr. Mike Walsh, Principal X23085**  
**Mr. Andres Tavarez, Expanded Learning Admin X23903**  
Mrs. Tracy Blaze, Secretary II  
Mrs. Raquel Lopez, Office Clerk  
Mrs. Stephanie Trepanier, Office Clerk AM  
Mrs. Diane Roberts, Office Clerk PM

## **SSE Southshore Elementary (110)**

30975 Southshore Dr  
Menifee CA 92584  
951-672-0013 Fax 723-1230

**Mrs. Bridget Heeren, Principal X28085**  
**Mrs. Kellie Cross, Asst. Principal X28084**  
Ms. Mayra Anaya, Secretary II  
Ms. Sarah Beardshear, Office Clerk  
Mrs. Tania Moreno, Office Clerk  
Ms. Lanissa Faulk, Office Clerk AM

## **TES Táawila Elementary School (113)**

30344 Stage Coach Road  
Menifee, CA 92586  
951-723-3001 Fax 723-3003

**Mrs. Daphne Donoho, Principal X31085**  
**Mrs. Bonnie Chilton, Assistant Principal X**  
**Mrs. Amanda Weden, Expanded Learning Admin X31033**  
Ms. Jessica Sema, Secretary II  
Mrs. Danielle Boersma, Office Clerk  
Mrs. Lisa Jones, Office Clerk  
Ms. Tristan Spears, Office Clerk AM

## **BMMS Bell Mountain Middle School (203)**

28525 La Piedra Rd  
Menifee CA 92584  
951-301-8496 Fax 301-5286

**Dr. Patrice Harris, Principal X51085**  
**Mr. Luis Aduelo, Asst. Principal X51083**  
**Mr. Charles Libolt, Asst. Principal X51084**  
Mrs. Denise Constable, Middle School Secretary  
Mrs. Malissa Rogers, Attendance Clerk  
Ms. Bree Johnson, Office Clerk  
Mrs. Laura Jolly, Office Clerk  
Ms. Evamaria Lechuga, Office Clerk  
Mrs. Irma Acosta, Office Clerk AM



**HCMS** **Hans Christensen Middle School (204)**  
**MVS** **Menifee Virtual School (401)**  
27625 Sherman Rd  
Menifee CA 92585  
951-679-8356 Fax 679-4090  
**Mrs. Vanessa Westmoreland, Interim Principal X52085**  
**Mr. Steve Melvin, Asst. Principal X52083**  
**Mrs. Emily Roberts, Interim Asst. Principal X52084**  
Mrs. Cristina Jimenez, Middle School Secretary  
Ms. Korina Chavez, Office Clerk  
Ms. Pamela Guzman, Attendance Clerk  
Mrs. Laura Tassone-Benson, Office Clerk  
Mrs. Catherine Rivera, Office Clerk  
Ms. Cynthia Rozell, Office Clerk  
Mrs. Claudia Godinez, **Virtual School Office Clerk**  
(951) 325-6030

**KNMS** **Kathryn Newport Middle School (206)**  
29792 Audie Murphy Rd.  
Menifee, CA 92584  
**Mr. Nicholas Stearns, Principal X53085**  
Mrs. Amanda Bragg, Secretary II  
TBD, Office Clerk

**MVMS** **Menifee Valley Middle School (202)**  
26255 Garbani Rd  
Menifee CA 92584  
951-672-6400 Fax 672-6415  
**Mrs. Arronda Douglas, Principal X50085**  
**Ms. Cortney Ringo Powers, Assistant Principal X50083**  
**Ms. Peyton Davis, Assistant Principal X50084**  
Mrs. Yvette Baca, Middle School Secretary  
Mrs. Jamie Yates, Attendance Clerk  
Ms. Kay Lieber, Office Clerk  
Mrs. Lizette Meda, Office Clerk  
Mrs. Tonia Mulato, Office Clerk  
Ms. Avery Yocham, Office Clerk

**PRE** **Menifee Preschool (720)**  
26350 La Piedra Rd.  
Menifee, CA 92584  
951-672-6478 Fax 672-6479  
**Dr. Ifthika "Shine" Nissar, Coordinator of Preschool & Early Childhood Education X26285**  
Mrs. Valerie Corral, Secretary II  
Mrs. Gabriela Martinez, Office Clerk

**SRA** **Santa Rosa Academy**  
27587 La Piedra Road  
Menifee, CA 92584  
(951) 672-2400 Fax 672-6060  
Mr. Justin Berzon, Principal (6-12) [jberzon@sra.mn](mailto:jberzon@sra.mn)  
Ms. Adriana Salazar, Principal (K-5) [asalazar@sra.mn](mailto:asalazar@sra.mn)  
Dr. Robert Hennings, Exec Director **X1201** [rhennings@sra.mn](mailto:rhennings@sra.mn)  
Tasha Montes, Exec Asst to Dr. Hennings **X1202** [tmontes@sra.mn](mailto:tmontes@sra.mn)



## 2023-24 Budget Calendar

### 2023

January	Begin development of 2023-2024 Financial Projections with staff
January 17th	P-1 Attendance Report Period for 2022-23
January 22nd	Governor's Proposed Budget for 2023-24 to Legislature
January - March	Conduct meetings with staff to review budget requests
March 14th	Second Interim Report Presented for 2022-23
March 15th	Deadline to notify certificated staff of preliminary layoff
May 1st	P-2 Attendance Report Period for 2022-23
May 19th	Governor's 2023-24 May Revision
June 1st	County Office of Education will submit budget publication and hearing to a local newspaper of general circulation for publication
June 7th-15th	Proposed Adopted Budget and LCAP Document available for public inspection for at least three days
June 12th	Public Hearing of Proposed 2023-24 Budget & Local Control Accountability Plan
June 15th	Governing Board Adopts 2023-24 Budget & Local Control Accountability Plan
June 30th	Budget Submitted to Riverside County Office of Education
July 1st	Fiscal Year 2023-24 begins
July - August	Budget Review and Revisions as needed
August 23-30th	Unaudited Actuals for 2022-23 are prepared
September 5th	Annual Audit of District's financials for 2022-23
September 12th	Unaudited Actuals and EPA Expenditure Plan for 2022-23 are presented to the board for approval
December 11th	First Interim Report Presented & Annual Audit of District's Financials for 2023-24

### 2024

January	Governor's Proposed Budget for 2024-25 to Legislature
January	Begin development of 2024-25 Financial Projections with staff
January 6th	P-1 Attendance Report Period for 2023-24
January - March	Conduct meetings with staff to review budget requests
March 12th	Second Interim Report Presented for 2023-24
April 22nd	P-2 Attendance Report Period for 2023-24



## 2023-24 Adopted Budget Financial Report Narrative

The State revenues have softened since the Governor's Budget proposal in January that has increased the state's budget deficit from \$22.5 billion to \$31.5 billion. Postponement of personal income tax (PIT) and corporation tax returns until October means as estimated \$42 billion are not due to come until fall. Interest rate hikes, persistent inflation and bank failures all have the potential to add risk to the May Revision's projected revenue picture. Due to significant less revenue than estimated in January, the May Revision reduces the 2023-24 Proposition 98 minimum guarantee from the Governor's Budget. Although the May Revision reduces the Proposition 98 from January estimates, the minimum guarantee's share of state revenue has increased. The combination of slowing attendance and the spike protection make the Test 1 formula operative for 2023-24.

### Background

When preparing and updating the 2023-24 fiscal year budget, it is necessary to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in the budget development and multi-year projections are received directly from the Riverside County Office of Education (RCOE) or are recommendations from School Services of California (SSC). Additionally, the action items listed under the Local Control and Accountability Plan (LCAP) have been considered during the budget development and multi-year projections. The adopted budget reports must include a budget that meets the district's financial obligations during the current and two subsequent fiscal years. MUSD 2023-24 Adopted budget report projects that reserves will meet the minimum 3% for economic uncertainties in the current and two subsequent fiscal years, as required by the RCOE and the State of California. This Adopted Budget report incorporates factors from the Governor's May Revision budget proposal for the 2023-24 school year, changes in the employer contribution rates to PERS and STRS, and all other internal and external factors and assumptions.

### Revenue Assumption

1. Although enrollment and average daily attendance are the primary drivers of funding in the district's Local Control Funding Formula (LCFF), other factors also contribute to the entitlement amounts. These other factors include Cost of Living Adjustments (COLA), gap funding percentages, and unduplicated pupil counts. The table below summarizes these other factors for the current and three subsequent fiscal years:
  2. The district uses the Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator for revenue projections as of the May Revision to estimate revenues for the 2023-24 budget and 2024-25 and 2025-26 multi-year projections. Many factors and variables used for these projections are included below.
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Factor	2023-24			2024-25			2025-26		
Enrollment	12,343			12,652			12,900		
Funded Average Daily Attendance (ADA)	11,409.18			11,693.90			11,922.71		
ADA to Enrollment Ratio	92.43%			92.43%			92.42%		
Cost of Living Adjustment (COLA)	8.22%			3.94%			3.29%		
Base Grant per ADA (includes GSA)	TK-3	4-6	7-8	TK-3	4-6	7-8	TK-3	4-6	7-8
	\$10,951	\$10,069	\$10,367	\$11,382	\$10,466	\$10,775	\$11,756	\$10,810	\$11,129
LCFF Base Entitlement	\$120,415,483			\$128,276,344			\$135,080,423		
Changes from Prior year	\$13,267,608			\$7,860,861			\$6,804,079		

- Augmentation Grants under LCFF provide additional funding for grades TK-3 Grade Span Adjustment (GSA). The augmentation grant is 10.4% of the TK-3 Base Grant. As a condition of receiving these funds, Menifee Union School District (MUSD) must maintain class sizes as per the district’s negotiated agreement.
- Transitional Kindergarten Add-Ons:** Effective 2022-23, school districts and charter schools that offer TK to eligible four-year-olds, in the year in which they are apportioned LCFF funding, will receive K-3 base grant and grade span adjustment funding for their eligible TK average daily attendance (ADA). In addition, each TK ADA will generate an ongoing add-on of \$2,813 (adjusted by COLA annually) for meeting the new TK maximum class size of 24 and a lower classroom ratio of 12:1. The LCFF TK add-on is similar to the Home-to-School Transportation and Targeted Instructional Improvement Grant add-ons. The LCFF TK add-on will receive the statutory cost-of-living adjustment each year. Finally, TK-eligible students who meet the requirements to be included in a school district or charter school’s unduplicated pupil percentage will also generate supplemental and, when applicable, concentration grants.
- Expanded Learning Opportunities Program:** In the Governor’s May Revision State Budget proposal, funding for the Expanded Learning Opportunities Program (ELO-P) has been proposed to be \$4 billion ongoing. The 2022-23 per pupil rate for local education agencies was \$2,750 for those school districts with unduplicated pupil count percentage (UPP) greater than 75% and \$2,052 for those under the 75% UPP but this amount will fluctuate each year. The May Revision has also extended the 2021-22 grant spending by one more year through June 30, 2024.
- Supplemental and Concentration Grants under LCFF provide additional funding for the unduplicated students who qualify for free and reduced-price meals, English Learners, or foster youth. For the first time, Menifee Union School District became eligible for the Concentration Grant beginning with the 2022-23 fiscal year. The table below shows the unduplicated Pupil Count (UPC), including county served UPC and projected funding.



Factor	2022-23	2023-24	2024-25	2025-26
Unduplicated Pupil Count	7279	7574	7763	7915
Unduplicated Count 3-year average	58.56%	61.45%	61.20%	61.27%
Supplemental Grant	\$ 12,549,160	\$ 14,799,063	\$ 15,701,024	\$ 16,552,756
Concentration Grant	\$ 2,479,402	\$ 5,048,419	\$ 5,169,537	\$ 5,505,203
<b>Total Supplemental &amp; Concentration Grant Funding</b>	<b>\$ 15,028,562</b>	<b>\$ 19,847,482</b>	<b>\$ 20,870,561</b>	<b>\$ 22,057,959</b>
<i>Supplemental/Concentration Grant Increase</i>		\$ 4,818,920	\$ 1,023,079	\$ 1,187,398

7. Pupil Transportation Grant and Targeted Instructional Improvement Grant (TIIG) provide funding equal to the amounts received in 2012-13 and remain fixed amounts for all future years at \$138,150 for Pupil Transportation and \$119,366 for TIIG.
  
8. The district has received significant one-time funds to address the effects of COVID -19 and to mitigate learning loss. Almost all these one-time grants have been projected to be expended or encumbered in the 2022-23 fiscal year. The Governor’s May Revision budget proposed a 50% reduction in the one-time Arts, Music, and Instructional Materials Discretionary Block Grant and about 32% reduction in Learning Recovery Emergency Block Grant. The table below shows the grant revenues, the amount spent/encumbered, and the carryover balances for each Funding type.



Resource	One-Time Grants	Revenue	Spent		Projected Spending	carryover or New Grants	End Date	
			2020-21	2021-22	2022-23	2023-24		
7425	Expanded Learning Opportunities	\$2,963,139	\$447,485	\$2,515,654	\$0	\$0	9/30/2024	
7426	Expanded Learning Opportunities-Paraprofessional	\$642,405		\$397,016	\$245,389	\$0	9/30/2024	
7422	In Person Grant	\$3,515,708		\$2,026,712	\$1,488,996	\$0	9/30/2024	
3212	ESSER II	\$3,932,698		\$2,950,244	\$313	\$0	9/30/2023	
3213	ESSER III	\$7,072,379		\$5,310,006	\$1,762,373	\$0	9/30/2024	
3214	ESSER III 20%	\$1,768,095			\$1,768,095	\$0	9/30/2024	
3215	GEER Fund: Learning Loss Mitigation	\$621,585		\$621,585	\$0	\$0	6/30/2022	
3216	ESSER III-State Reserve	\$952,207		\$666,355	\$285,852	\$0	9/30/2023	
3217	GEER II	\$218,540			\$218,540	\$0	9/30/2023	
3218	ESSER III-SEA Reserve	\$620,729			\$620,729	\$0	9/30/2024	
3219	ESSER III-SEA Reserve Learning Loss	\$1,070,029			\$1,070,029	\$0	9/30/2024	
6536	SPED Alternate Dispute Resolution	\$138,636			\$76,856	\$61,780	\$0	9/30/2023
6537	SPED Learning Loss Recovery	\$779,827			\$775,962	\$3,865	\$0	9/30/2023
6266	Educator Effectiveness Block Grant	\$2,486,750			\$13,455	\$59,771	\$2,413,524	6/30/2026
7028	Kitchen Infrastructure and Training Funds Web Posting List	\$239,105				\$239,105	\$0	6/30/2025
7029	Kitchen Infrastructure and Training Funds Web Posting List: Training	\$58,866				\$58,866	\$0	6/30/2025
6053	Universal Prekindergarten Planning & Implementation Grant	\$282,682				\$282,682	\$0	6/30/2024
5059	ARP California State Preschool Program one-time stipend	\$50,400				\$50,400	\$0	
6762 (New)	ARTS, MUSIC, AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT (Reduced by about 50%)	\$3,392,149				\$112,590	\$3,279,559	2025-26
7435 (New)	LEARNING RECOVERY EMERGENCY BLOCK GRANT (to be reduced by about 32%)	\$13,134,894				\$0	\$13,134,894	2027-28
<b>Total</b>		<b>\$43,940,823</b>	<b>\$1,429,627</b>	<b>\$15,353,844</b>	<b>\$8,329,375</b>	<b>\$18,827,977</b>		

9. The Routine Restricted Maintenance Account (RRMA) contribution, per Education Code (EC) Section 17070.75, continues under LCFF and maintains that Districts receiving state school facilities funding must set aside three percent (3%) of general fund expenditures in a Routine Restricted Maintenance Account (RRMA). Per Senate Bill 820, amended the definition of total General Fund expenditures to calculate the RRMA contribution by excluding the STRS On-behalf and the one-time pandemic federal and state funding sources effective 2020-21. Due to many necessary routine maintenance projects and the price hike of goods and services, the projected expenditures have exceeded the required 3% contribution, as shown in the table below.

Factor	2022-23	2023-24	2024-25	2025-26
Routine Restricted Maintenance @3% Contribution	\$4,470,681	\$5,495,217	\$5,295,337	\$5,379,682
Routine Restricted Maintenance Expenditures	\$6,237,281	\$6,542,276	\$6,686,321	\$6,817,235
<b>Excess (Deficit)</b>	<b>(\$1,766,600)</b>	<b>(\$1,047,059)</b>	<b>(\$1,390,984)</b>	<b>(\$1,437,553)</b>
Additional Contribution to RRMA	\$1,766,600	\$1,047,059	\$1,390,984	\$1,437,553
	1.41%	0.76%	0.95%	0.94%

10. California Lottery funding is calculated in the same manner as in prior years and is estimated to be \$170 per ADA unrestricted and \$67 per ADA restricted for all four years.



Factor	2022-23	2023-24	2024-25	2025-26
Lottery Unrestricted Rate per ADA	\$170	\$170	\$170	\$170
<b>Budgeted Unrestricted Lottery</b>	<b>\$1,945,814</b>	<b>\$2,024,713</b>	<b>\$2,075,268</b>	<b>\$2,115,895</b>
Lottery Restricted Rate per ADA	\$67	\$67	\$67	\$67
<b>Budgeted Restricted Lottery</b>	<b>\$766,880</b>	<b>\$797,975</b>	<b>\$817,900</b>	<b>\$833,912</b>

11. Mandate Block Grant funding is estimated based on average daily attendance (ADA) and the projected revenue for all four fiscal years is shown in the table below.

Factor	2022-23	2023-24	2024-25	2025-26
Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59
<b>Budgeted Mandate Block Grant</b>	<b>\$382,898</b>	<b>\$430,809</b>	<b>\$457,228</b>	<b>\$481,551</b>

12. Although the Special Education AB602 grant has increased, the increase in projected expenditures far exceeds the revenue increase resulting in higher general fund contributions to Special Education programs, as shown in the table below.

Contribution to Special Education	2022-23	2023-24	2024-25	2025-26
Transportation	\$2,827,360	\$3,217,938	\$3,295,112	\$3,364,821
Grades TK-8th	\$18,319,498	\$25,352,802	\$26,553,378	\$27,736,032
<b>Total Special Education Contribution</b>	<b>\$21,146,858</b>	<b>\$28,570,740</b>	<b>\$29,848,490</b>	<b>\$31,100,853</b>
<i>Percentage Increase</i>		<i>35.1%</i>	<i>4.5%</i>	<i>4.2%</i>

### Expenditure Assumptions

1. Enrollment projections have been estimated to increase by about 4.06% in 2023-24, and 2.5% and 1.96% in the subsequent two years respectively. Due to the projected enrollment increase, an additional ten teacher positions have been included in the budget and five more teacher positions in each subsequent multi-year projections. The multi-year projections for materials, supplies, contracts, and service costs have been adjusted to reflect the California Consumers Price Index (CPI) changes.



2. The budget projection does not include salary schedule increases for projected years; however, step and column movement have been budgeted at approximately 1.5% of a cost increase for all certificated and classified employees as follows.

Factor	2024-25	2025-26
Step and Column for Certificated (salary)	\$1,241,120	\$1,271,302
Step and Column for Classified (salary)	\$435,420	\$434,844
<b>Total Step and Column Increase</b>	<b>\$1,676,540</b>	<b>\$1,706,146</b>

3. CalSTRS and CalPERS rates and projected multi-year district pension contributions are as follows:

Factor	2022-23		2023-24		2024-25		2024-25	
CalSTRS	19.10%	\$13,009,401	19.10%	\$15,132,425	19.10%	\$15,672,411	19.10%	\$15,901,254
CalPERS	25.37%	\$5,391,408	26.68%	\$7,299,184	27.70%	\$7,674,956	28.30%	\$7,960,897
Total Estimated STRS and PERS	<b>\$18,400,809</b>		<b>\$22,431,609</b>		<b>\$23,347,367</b>		<b>\$23,862,151</b>	
STRS/PERS Est. Annual Increase			\$4,030,800		\$915,758		\$514,784	

#### Ending Fund Balance and Reserves (Education Code 42127)

Pursuant to Education Code Section 42127(a)(2)(C), Meniffee Union School District must include specific information each time the district files an adopted or revised budget with the county superintendent, as well as maintain and make it available for public review. The required information includes the following:

- The minimum 3% reserve for economic uncertainties in each year identified in the budget.
- The amount of assigned and unassigned ending fund balance that exceeds the minimum reserve for economic uncertainties.

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in the year succeeding the fiscal year in which the education rainy day fund deposit is at least 3% of K-12 Proposition 98 funding—a condition that was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2023-24 fiscal year and will be in place for the foreseeable future.



Ending Fund Balance and Reserves (Education Code 42127)					
10% Reserve Cap					
Minimum Reserve Requirement %		3.00%			
	Object	SACS Form MYP Cell References	2023-24	2024-25	2025-26
Total Combined General Fund Expenditures + Other Financing Uses		B11	189,182,733	190,434,372.00	192,855,809
General Fund (FD 01)- Ending Balance, June 30		D2	29,100,185	22,044,513.00	21,572,632
Special Reserve Fund (FD 17)- Ending Balance, June 30		D2	-	-	-
Components of Ending Fund Balance (FD 01 + FD 17)					
a) Nonspendable	971X	D3a	5,000	5,000.00	5,000
b) Restricted	9740	D3b	18,749,033	15,441,664.00	14,643,429
c) Committed					
Stabilization Arrangements	9750	D3c			
Other Commitments	9760	D3c	4,670,670	884,819	1,138,530
d) Assigned					
Other Assignments	9780	D3d	-		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	D3e	5,675,481.99	5,713,031.16	5,785,674
Unassigned/Unappropriated	9790	D3e	0	-	-
Are you Meeting the 10% Reserve Cap?		Are you Meeting the 10% Reserve Cap?	YES	YES	YES
Current Reserve Cap Percentage		Current Reserve Cap Percentage	3.00%	3.00%	3.00%
Amount Required to Commit/Restrict		Amount Required to Commit/Restrict	0	0	0

The Menifee Union School District has committed the restricted and unrestricted general fund balance for the 2023-24 budget year as follows.

Committed General Fund Balances:

- All restricted fund balances \$18,749,032
- Pension obligation – STRS/PERS \$938,701
- Future unification \$1,063,235
- Major/Routine Restricted Maintenance Account \$1,390,984
- Contribution to Special Ed program \$1,277,750

Assigned General Fund Balances:

- Reserve for Economic Uncertainties \$5,675,483

UNRESTRICTED GENERAL FUND No. 03  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Revenue	95,862,100	104,163,451	<b>126,465,554</b>	<b>145,703,766</b>
Expenditures & Contributions	92,690,931	101,333,975	<b>129,213,495</b>	<b>151,881,021</b>
Net Surplus/(Deficit)	3,171,170	2,829,476	<b>(2,747,941)</b>	<b>(6,177,255)</b>
Beginning Balance	13,275,705	16,446,875	<b>19,276,351</b>	<b>16,528,410</b>
Ending Balance (EFB)	<u>16,446,875</u>	<u>19,276,351</u>	<u><b>16,528,410</b></u>	<u><b>10,351,155</b></u>
<b>Components of Ending Fund Balance</b>				
0000-Budget Contingencies/Assigned	5,921,130	3,286,510		
Revolving Cash	5,000	5,000	<b>5,000</b>	<b>5,000</b>
Contribution to Special Ed -committed	-	1,460,000	<b>1,460,000</b>	<b>1,277,750</b>
Contribution to RRMA - committed	-	1,816,000	<b>1,816,000</b>	<b>1,390,981</b>
Pension obligation - STRS/PERS - committed	-	1,773,000	<b>1,773,000</b>	<b>938,701</b>
0003-Energy conservation/Generation Project	595,714	92,639	-	-
0006-1X Discretionary	1,816,730	1,307,293	<b>1,662,943</b>	<b>466,844</b>
0007-Print Services	-	-	-	-
0013-Assistance League Grant for Teachers	596	1,066	<b>1,066</b>	<b>1,066</b>
0015-Community Grant	8,126	8,126	<b>8,126</b>	<b>8,126</b>
0016-Early Intervention Prek Grant - committed	1,063,235	1,063,235	<b>1,063,235</b>	<b>1,063,235</b>
0021-LCFF Supplemental Committed			<b>523,405</b>	-
/0000/0021-General Fund Assigned	2,941,169	3,977,320	<b>3,140,365</b>	<b>4,032,810</b>
0600-Donation Account	321,908	110,473	<b>55,815</b>	<b>55,815</b>
0602-Donation Account-Site Library	11,577	12,958	<b>1,364</b>	<b>1,364</b>
0704-Transportation	-	-	-	<b>1,087,956</b>
0800 Unclaimed Property			<b>21,507</b>	<b>21,507</b>
0854-IMFRP Instructional Materials	259,519	259,519	-	-
Reserve for Economic Uncertainties	3,502,171	4,103,212	<b>4,996,586</b>	-
Ending Fund Balance	<u>16,446,875</u>	<u>19,276,351</u>	<u><b>16,528,412</b></u>	<u><b>10,351,155</b></u>

UNRESTRICTED GENERAL FUND No. 03  
REVENUE

		2020-21	2021-22	2022-23	2023-24
		Actuals	Actuals	Estimated Actuals	Adopted Budget
<b>REVENUE</b>					
<u>LCFF (8010-8096)</u>					
8010-8011	LCFF Sources	40,832,917	39,391,474	<b>75,931,708</b>	<b>90,872,670</b>
8012-8019	Education Protection Account (EPA)	36,198,189	44,209,981	<b>28,869,442</b>	<b>32,434,958</b>
8021-8045	LCFF Property Taxes	15,798,289	17,233,606	<b>18,896,778</b>	<b>18,896,778</b>
8047-8050	Community Redevelopment Funds	1,922,266	1,927,014	<b>1,965,238</b>	<b>1,965,238</b>
8096	LCFF In-Lieu of Property Taxes	(2,013,855)	(2,117,766)	<b>(2,234,086)</b>	<b>(2,161,356)</b>
		<u>92,737,806</u>	<u>100,644,309</u>	<u><b>123,429,080</b></u>	<u><b>142,008,288</b></u>
<u>State (8300-8599)</u>					
8550	Mandated Cost Reimbursement	330,577	336,899	<b>382,898</b>	<b>430,809</b>
8560	Lottery Non-Prop 20 (1100)	1,833,127	1,868,282	<b>1,945,814</b>	<b>2,024,713</b>
8590	SPED Early Intervention Grant	-	-	-	-
8590	Assessment Reimbursement (CAASPP & CELDT)	4,680	-	-	<b>1,087,956</b>
		<u>2,168,384</u>	<u>2,205,181</u>	<u><b>2,328,712</b></u>	<u><b>3,543,478</b></u>
<u>Local (8600-8799)</u>					
8639	Sales - Print Shop	92	-	-	-
8650	Leases & Rentals	101,143	137,281	<b>141,812</b>	-
8660	Interests	138,982	79,473	<b>180,201</b>	<b>100,000</b>
8675	Transportation Fees from Individuals	-	(393,010)	-	-
8689	Other Fees & Contracts	142,184	189,743	<b>6,273</b>	-
8699	Miscellaneous	362,985	185,796	<b>327,476</b>	-
8972	Capital Lease	-	897,940	-	-
8799	Transfer In - Other	158,519	207,931	-	-
		<u>903,906</u>	<u>1,305,154</u>	<u><b>655,762</b></u>	<u><b>100,000</b></u>
Subtotal		<u>95,810,097</u>	<u>104,154,644</u>	<u><b>126,413,554</b></u>	<u><b>145,651,766</b></u>
<u>Other financing sources/uses</u>					
8919	Interfund Transfer In	52,004	8,807	<b>52,000</b>	<b>52,000</b>
<b>TOTAL REVENUE</b>		<u>95,862,100</u>	<u>104,163,451</u>	<u><b>126,465,554</b></u>	<u><b>145,703,766</b></u>
8980	Contributions to Restricted Fund	(14,698,420)	(16,556,638)	<b>(24,559,607)</b>	<b>(31,385,972)</b>
Total Financing Sources/Uses		(14,646,416)	(16,547,831)	<b>(24,507,607)</b>	<b>(31,333,972)</b>
Total - Ongoing Revenue		<u>81,163,680</u>	<u>87,606,813</u>	<u><b>101,905,947</b></u>	<u><b>114,317,794</b></u>

UNRESTRICTED GENERAL FUND No. 03  
EXPENDITURES

		2020-21	2021-22	2022-23	2023-24
		Actuals	Actuals	Estimated Actuals	Adopted Budget
<b>ENROLLMENT</b>		10,455	11,321	11,901	12,343
<b>AVERAGE DAILY ATTENDENCE (ADA)</b>		10,299	10,182	10,989	11,409
<b>Obj #</b>	<b>EXPENDITURES</b>				
1XXX	Certificated Salaries	43,039,235	44,859,286	53,347,831	59,319,848
2XXX	Classified Salaries	9,688,998	10,668,738	12,711,090	17,624,816
3XXX	Employee Benefits	17,558,939	18,873,468	23,491,949	27,479,020
4XXX	Books and Supplies	1,632,688	3,040,952	3,334,879	5,187,821
	Operating Expenses				
5200	Travel & Conferences	50,286	76,097	178,455	166,639
5210	Mileage	3,702	10,403	21,160	24,130
5235	Education Assistance	14,529	8,300	3,350	8,000
5300	Membership	76,808	85,659	99,007	102,880
54XX	Insurance	901,114	1,000,911	1,372,256	1,587,212
5510	Gas/Fuel	92,235	113,618	320,200	353,100
5520	Electric	821,508	1,192,268	1,673,900	1,836,400
5530	Water	598,973	584,932	698,950	769,700
5540	Waste Disposal	222,927	241,627	288,566	317,900
5580	Alarm - Fire/Burglary	214,123	136,370	68,640	34,200
56XX	Rentals, Leases Repairs	557,664	298,325	1,178,248	1,292,551
57XX	Transfers of Direct Costs	(346,866)	(507,323)	(600,513)	(637,322)
5800	Professional/Consulting Services & Operating Expenditures	1,748,985	1,890,674	3,149,154	2,193,605
5810	Legal	137,543	146,847	224,565	208,620
5811	Legal Settlements	64,041	60,000	328,333	250,000
5815	Consulting	4,000	9,165	25,868	245,200
5825	Elections	13,683	-	114,000	-
5830	Employment Costs	538	-	3,600	3,600
5835	Interest/Cost of Issuance	21,853	89,100	-	-
5840	Advertising	682	2,760	8,524	7,524
5845	Printing	16,750	9,752	8,789	5,520
585X	Software License	480,737	1,075,199	1,200,846	2,007,303
5891	Other Services	-	-	-	3,800
5898	STRS/PERS Penalties & Interest	3,953	4,018	2,850	-
5900	Communications	72,913	76,069	72,242	100,000
5910	Postage	32,149	41,097	49,172	42,160
5920	Telephone	139,233	128,726	153,704	151,383
5925	Cellular Phones	19,134	16,872	22,405	22,480
6XXX	Capital Outlay	52,363	925,152	1,366,838	20,000
7XXX	<u>Other Outgo</u>				
7142	Other Tuition	64,489	-	-	-
73XX	Indirect Costs	(574,775)	(1,113,297)	(642,824)	(530,105)
743X	Debt Service P & I	567,377	731,572	377,854	297,064
76XX	Transfer Out to Restricted Fund	-	-	-	-
	Sub-total Expenditures	<u>77,992,511</u>	<u>84,777,337</u>	<u>104,653,888</u>	<u>120,495,049</u>
	Contributions to Restricted Fund	<u>14,698,420</u>	<u>16,556,638</u>	<u>24,559,607</u>	<u>31,385,972</u>
<b>TOTAL EXPENDITURES</b>		<u><u>92,690,931</u></u>	<u><u>101,333,975</u></u>	<u><u>129,213,495</u></u>	<u><u>151,881,021</u></u>
	Cost Per Pupil:	7,460	7,489	8,794	9,762

LCFF - Supplemental/Concentration (0021/0022)  
SUMMARY

	2021-22 Actuals	<b>2022-23 Estimated Actuals</b>	<b>2023-24 Adopted Budget</b>
Revenue	9,756,151	<b>15,028,562</b>	<b>19,847,482</b>
Expenditures	8,720,000	<b>16,111,614</b>	<b>20,255,284</b>
Net Surplus/(Deficit)	1,036,151	<b>(1,083,052)</b>	<b>(407,802)</b>
Beginning Balance	2,941,169	<b>3,977,320</b>	<b>2,894,268</b>
Restricted Ending Balance	<u>3,977,320</u>	<u><b>2,894,268</b></u>	<u><b>2,486,466</b></u>

LCFF - Supplemental/Concentration (0021/0022)  
SUMMARY

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
District Enrollment	11,045	11,901	12,343
Unduplicated Pupil Count (UPP)	6,854	7,267	7,562
Unduplicated Pupil Count Percentage	62.06%	61.06%	61.27%
3-yr. Average UPP Percentage	53.82%	58.55%	61.44%
<b>REVENUE</b>			
8091 LCFF Transfers	9,755,547	-	-
8699 All Other Local Revenue	604	-	-
8980 Contribution to General Fund 03	-	15,028,562	19,847,482
<b>TOTAL REVENUE</b>	<b>9,756,151</b>	<b>15,028,562</b>	<b>19,847,482</b>
<b>EXPENDITURES</b>			
1XXX Certificated Salaries	2,920,919	4,020,939	5,549,993
2XXX Classified Salaries	595,620	816,702	1,880,257
3XXX Employee Benefits	1,136,731	1,566,905	2,724,379
4XXX Books and Supplies	742,303	1,143,674	1,358,541
5200 Travel & Conferences	30,937	67,858	40,826
5210 Mileage Reimbursement	3,419	4,780	3,500
5300 Membership	4,272	5,887	6,699
5600 Noncapitalized Improvements	18,251	18,337	31,443
5710 Transfers of Direct Costs	2,467,543	6,580,102	6,746,350
5725 Repro DC/Interprogram	3,520	7,548	9,200
5726 Printing Services/Interprogram	1,098	100	778
5800 Operating Expenditures	308,036	1,262,748	311,407
5845 Printing	6,623	1,820	500
5850 Software License	479,872	611,696	1,586,811
5891 Other Services	-	-	3,800
5910 Postage	-	250	-
5925 Cellular Phones	856	2,268	800
6500 Equipment	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>8,720,000</b>	<b>16,111,614</b>	<b>20,255,284</b>

TRANSPORTATION-RESOURCE No. 0704  
SUMMARY

	2020-21 Actual	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Revenue	1,550,849	1,869,042	<b>2,827,360</b>	<b>4,305,894</b>
Expenditures	1,550,849	1,869,042	<b>2,827,360</b>	<b>3,217,938</b>
Net Surplus/(Deficit)	-	-	-	<b>1,087,956</b>
Beginning Balance	-	-	-	-
Restricted Ending Balance	-	-	-	<b>1,087,956</b>



TRANSPORTATION-RESOURCE No. 0704  
REVENUE EXPENDITURES

		2020-21	2021-22	2022-23	2023-24
		Actuals	Actuals	Estimated Actuals	Adopted Budget
<b><u>REVENUE</u></b>					
8590	All Other State Revenue	2,965	-	-	1,087,956
8980	Contribution from Unrestricted Revenues	1,547,885	1,869,042	2,827,360	3,217,938
<b>TOTAL REVENUE</b>		<b>1,550,849</b>	<b>1,869,042</b>	<b>2,827,360</b>	<b>4,305,894</b>
<b><u>EXPENDITURES</u></b>					
2XXX	Classified Salaries	776,910	782,921	990,059	1,233,085
3XXX	Employee Benefits	344,654	358,542	472,484	578,630
4XXX	Materials and Supplies	59,980	143,934	394,120	419,000
5200	Travel & Conferences	-	-	5,600	8,500
5210	Mileage Reimbursement	-	-	-	-
5400	Insurance	62,546	69,525	77,868	87,212
5600	Rentals, Leases, Repairs, & Noncapitalized Improvements	9,323	25,927	179,640	185,400
5714	Transportation DC/Interprogram	-	(7,322)	(16,000)	(16,800)
5725	Print Charges	685	775	2,000	2,500
5726	Repro DC/Interprogram	-	270	500	500
5754	Trans Services DC/Interfund	(1,957)	(1,344)	(1,500)	(1,500)
5800	Professional/Consulting Services & Operating Expenditures	287,079	493,652	656,312	688,500
5850	Software License	10,103	819	19,029	31,400
5920	Communications	1,174	1,032	1,104	1,211
5925	Cellular Phones	353	311	400	300
6XXX	Capital Outlay	-	-	45,744	-
<b>TOTAL EXPENDITURES</b>		<b>1,550,849</b>	<b>1,869,042</b>	<b>2,827,360</b>	<b>3,217,938</b>

ROUTINE MAINTENANCE-RESOURCE No. 8150

SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Revenue	3,106,681	3,960,973	<b>6,237,281</b>	<b>6,033,170</b>
Expenditures	2,790,611	4,944,842	<b>6,237,281</b>	<b>6,542,276</b>
Net Surplus/(Deficit)	316,070	(983,869)	-	<b>(509,106)</b>
Beginning Balance	1,176,905	1,492,975	<b>509,106</b>	<b>509,106</b>
Restricted Ending Balance	<u>1,492,975</u>	<u>509,106</u>	<u><b>509,106</b></u>	<u><b>0</b></u>

ROUTINE MAINTENANCE-RESOURCE No. 8150  
REVENUE EXPENDITURES

		2020-21	2021-22	2022-23	2023-24
		Actuals	Actuals	Estimated Actuals	Adopted Budget
<b>REVENUE</b>					
8699	All Other Local Revenue	-	2,825	-	-
8980	Contribution from Unrestricted Revenues	3,106,681	3,958,148	6,237,281	6,033,170
<b>TOTAL REVENUE</b>		<b>3,106,681</b>	<b>3,960,973</b>	<b>6,237,281</b>	<b>6,033,170</b>
<b>EXPENDITURES</b>					
2XXX	Classified Salaries	1,109,542	1,373,476	1,632,532	1,647,621
3XXX	Employee Benefits	486,549	603,574	726,020	787,581
4XXX	Materials and Supplies	485,324	585,921	947,606	1,018,761
5200	Travel & Conferences	901	-	1,471	14,000
5210	Mileage Reimbursement	1,490	1,505	5,505	3,000
5400	Insurance	29,047	34,740	38,909	-
5560	Pest Control	19,350	109,125	125,742	134,544
5570	Septic Maintenance	-	1,685	10,000	10,000
5600	Rentals, Leases, Repairs, & Noncapitalized Improvements	215,533	1,223,294	1,474,243	1,546,534
5630	Repairs	-	13,734	-	-
5725	Print Charges	97	3	250	250
5800	Professional/Consulting Services & Operating Expenditures	415,073	483,433	812,827	603,295
5810	Legal Services	220	26,813	-	2,000
5840	Advertising	2,648	10,491	5,000	5,000
5845	External Printing Services	-	-	-	500
5920	Communications	2,370	2,500	2,676	3,081
5925	Cellular Phones	9,960	6,629	9,000	9,000
6XXX	Capital Outlay	12,507	117,919	95,500	400,000
7619	Transfer Out	-	350,000	350,000	357,109
<b>TOTAL EXPENDITURES</b>		<b>2,790,611</b>	<b>4,944,842</b>	<b>6,237,281</b>	<b>6,542,276</b>

RESTRICTED GENERAL FUND 06  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Revenue	42,538,729	54,308,823	79,989,121	60,714,764
Expenditures	38,746,515	51,996,410	61,898,989	68,687,687
Net Surplus/(Deficit)	3,792,215	2,312,413	18,090,132	(7,972,923)
Beginning Balance	2,527,192	6,319,407	8,631,820	26,721,952
Restricted Ending Balance	<u>6,319,407</u>	<u>8,631,820</u>	<u>26,721,952</u>	<u>18,749,029</u>
<b>Components of Ending Fund Balance</b>				
2600 Expanded Learning Opportunities	-	1,866,741	4,508,374	1,277,063
5640 Medi-Cal Billing Option	10,255	-	-	-
6266 Educator Effectiveness	-	2,473,295	2,413,524	1,055,382
6300 Lottery (for instruction materials)	506,313	584,213	396,299	222,969
6531 Special Ed/Low Incidence	168,988	207,489	262,878	284,435
6546 Special Ed/ Mental Health	326,935	295,628	-	-
6547 Special Ed Early Intervention	-	851,963	1,824,084	3,265
6762 Arts, Music & Instr Mtrls Blk Grant (22-23)	-	-	3,279,559	2,558,227
7028 Child Nutrition: Kitchen Infrastructure	-	239,105	-	-
7029 Child Nutrition: Food Staff Staff Training	-	58,866	-	-
7311 Classified School Employee Prof Dev.	59,738	59,738	-	-
7425 Expanded Learning Opportunities Grant	2,517,233	-	-	-
7426 ELO Grant Paraprofessional Staff	642,405	245,389	-	-
7435 Learning Recovery Emergency Blk Grant (22-23)	-	-	13,134,894	13,134,894
7810 Emerging Infections-Covid Testing	-	620,000	-	-
8150 Routine Restricted Maintenance Account	1,492,975	509,106	509,106	-
9986 Redevelopment	594,565	554,642	393,234	212,794
Ending Fund Balance	6,319,407	8,631,820	26,721,952	18,749,029

RESTRICTED GENERAL FUND No. 06  
REVENUE

		2020-21	2021-22	2022-23	2023-24	
		Actuals	Actuals	Estimated Actuals	Adopted Budget	
<b>REVENUE</b>						
<b>Federal (8100-8299)</b>						
Object	Resource					
8181	3310	IDEA - Special Education (3310)	1,623,390	2,023,010	2,736,505	2,373,166
8182	3305	IDEA - ARP, Part B (3305)	-	21,641	413,774	-
8182	3308	IDEA - ARP, Preschool Part B (3308)	-	-	28,840	-
8182	3315	IDEA - Preschool, Part B (3315)	51,660	22,398	124,053	57,968
8182	3327	IDEA - Mental Health (3327)	3,091	8,404	-	-
8182	3345	IDEA - Staff Development (3345)	600	-	1,440	569
8285	5630	Title IX, McKinney-Vento Homeless (5630)	1,429	1,001	-	-
8290	3010	Title I, Part A (3010)	1,308,259	1,126,869	1,580,884	1,364,529
8290	3210	ESSER: 1X\$ COVID (3210)	933,633	59,447	-	-
8290	3212	ESSER II: 1X\$ COVID (3212)	982,141	2,950,244	313	-
8290	3213	ESSER III: 1X\$ (3213)	-	5,310,006	1,762,373	-
8290	3214	ESSER III: 1X\$ Learning Loss (3214)	-	-	1,768,095	-
8290	3215	GEER: 1X\$ LLMF (3215)	76,712	621,585	-	-
8290	3216	ELO: 1X\$ ESSER II (3216)	-	666,355	285,852	-
8290	3217	ELO: 1X\$ GEER II (3217)	-	-	218,540	-
8290	3218	ELO: 1X\$ ESSER III (3218)	-	-	620,729	-
8290	3219	ELO: 1X\$ ESSER III (3219)	-	-	1,070,029	-
8290	3220	CRF:1X\$ LLMF (3220)	5,231,772	-	-	-
8290	4035	Title II, Part A, Teacher Quality (4035)	161,319	260,550	340,843	244,450
8290	4127	Enrichment (4127)	94,422	160,976	95,922	89,480
8290	4201	Title III, Immigrant (4201)	-	18,836	33,718	17,348
8290	4203	Title III, LEP (4203)	17,108	77,005	237,485	113,216
			<u>10,485,534</u>	<u>13,328,325</u>	<u>11,319,395</u>	<u>4,260,726</u>
8290	5640	Medi-Cal Billing Option (5640)	105,399	-	-	-
8290	5634	ARP, Homeless Children & Youth (5634)	-	501	21,859	-
			<u>105,399</u>	<u>501</u>	<u>21,859</u>	<u>-</u>
		<b>TOTAL FEDERAL</b>	<b>10,590,933</b>	<b>13,328,827</b>	<b>11,341,254</b>	<b>4,260,726</b>
<b>State (8300-8599)</b>						
8590	2600	Expanded Learning Opportunities Grant (2600)	-	2,664,381	8,542,049	6,406,557
8590	6266	Educator Effectiveness (6266)	-	2,486,750	-	-
8560	6300	Lottery - Prop 20 (6300)	780,893	865,360	766,880	797,975
8590	6536	Special Education:Dispute Prevention (6536)	-	138,636	-	-
8590	6537	Special Education:Learning Recovery Support (6537)	-	779,827	-	-
8590	6546	Special Education Mental Health (6546)	664,007	690,427	690,427	735,720
8590	6547	Special Education Early Intervention Preschool (6547)	-	851,963	972,121	972,121
8590	6690	Tobacco-Use Prevention Gr. 6-12 (6690)	2,411	6,000	-	-
8590	6762	Arts, Music, & Instr Mtrls Block Grant 22-23 (6762)	-	-	3,392,149	-
8520	7028	Child Nutrition: Kitchen Infrastructure (7028)	-	239,105	-	-
8520	7029	Child Nutrition: Food Staff Staff Training (7029)	-	58,866	-	-
8590	7388	SB 117 1X\$ COVID-19 LEA Response Funds (7388)	-	-	-	-
8590	7420	State Learning Loss Mitigation Funds (7420)	786,895	-	-	-
8590	7422	In-Person Instruction Grant (7422)	-	2,026,712	1,488,996	-
8590	7425	Expanded Learning Opportunities Grant (7425)	2,964,718	(1,579)	-	-
8590	7426	ELO Grant: Paraprofessional Staff (7426)	642,405	-	-	-
8590	7435	Learning Recovery Emergency Blk Grant 22-23 (7435)	-	-	13,134,894	-
8590	7510	Low-Performing Students Block Grant 1X\$ (7510)	-	-	-	-
8590	7810	Other Restricted State (7810)	-	620,000	-	-
8590	7690	STRS On-behalf (7690)	5,261,921	6,168,844	6,169,185	6,008,827
		<b>TOTAL STATE</b>	<b>11,103,251</b>	<b>17,595,292</b>	<b>35,156,701</b>	<b>14,921,200</b>
<b>Local (8600-8799)</b>						
8791	6500	Special Education - Master Plan /AB602 (6500)	5,262,532	5,670,927	7,565,650	8,989,528
8791	6531	Special Education - Low Incidence Equipment	181,388	166,845	205,800	202,353
8625	9986	Redevelopment (9986)	702,206	832,719	763,513	762,547
8699	8150	RRMA (8150)	-	-	-	-
8677	9002	Early Literacy Grant 1X (9002)	-	2,825	-	-
8699	9011	Medi-Cal Billing Option (9011)	-	154,750	396,596	192,438
		<b>TOTAL LOCAL</b>	<b>6,146,126</b>	<b>6,828,066</b>	<b>8,931,559</b>	<b>10,146,866</b>
<b>Other financing sources/uses</b>						
8980	9011	Contributions to Medi-Cal	-	309	2,828	-
8980	6690	Contributions from General Fund To Special Education	11,591,739	12,598,181	18,319,498	25,352,802
8980	8150	Contributions from General Fund To RRMA	3,106,681	3,958,148	6,237,281	6,033,170
		<b>TOTAL SOURCES/USES</b>	<b>14,698,420</b>	<b>16,556,638</b>	<b>24,559,607</b>	<b>31,385,972</b>
<b>Total ALL Restricted Revenue</b>			<u>42,538,729</u>	<u>54,308,823</u>	<u>79,989,121</u>	<u>60,714,764</u>

RESTRICTED GENERAL FUND No. 06  
EXPENDITURES

		2020-21	2021-22	2022-23	2023-24
		Actuals	Actuals	Estimated Actuals	Adopted Budget
ENROLLMENT		10,455	11,320.00	11,901.00	12,343.00
AVERAGE DAILY ATTENDENCE (ADA)		10,298.98	10,182.35	10,989.13	11,409.18
<b>EXPENDITURES</b>					
1XXX	Certificated Salaries	9,816,437	15,651,661	16,309,804	21,055,083
2XXX	Classified Salaries	6,628,825	9,460,116	10,523,051	10,985,471
3XXX	Employee Benefits	10,555,776	13,935,890	15,926,472	17,297,398
4XXX	Books and Supplies	5,641,603	2,869,806	4,418,032	4,164,513
<u>Operating Expenses</u>					
5160	Non-Public Schools (NPS)	308,976	628,036	802,416	882,658
5200	Travel & Conferences	33,711	4,728	58,843	80,317
5210	Mileage	2,791	12,087	28,007	23,482
5300	Membership	3,050	1,150	1,826	1,233
5400	Insurance	29,047	34,740	38,909	-
5560	Pest Control	19,350	109,125	125,742	134,544
5570	Septic Maintenance	-	1,685	10,000	10,000
56XX	Rentals, Leases Repairs	216,718	1,237,027	1,475,793	1,546,589
57XX	Transfers of Direct Costs	336,737	499,114	587,850	626,572
5800	Professional/Consulting Services & Operating Expenditures	2,409,984	3,363,793	6,121,601	7,675,262
5810	Legal	301,848	202,027	186,711	207,382
5811	Legal Settlement	179,967	238,685	148,256	163,082
5840	Advertising	2,648	10,491	5,000	5,000
5845	Printing	6,425	8,084	1,250	1,850
5850	Software License	661,276	455,133	474,714	447,772
5855	InterAgency Services	-	7,131	-	-
5891	Other Services	-	-	5,338	-
5910	Postage	-	-	83	36
5920	Telephone	2,370	2,500	2,676	3,081
5925	Cellular Phone	10,264	7,625	10,202	10,322
6XXX	Capital Outlay	116,591	674,677	2,378,083	1,436,000
<u>Other Outgo</u>					
7142	Other Tuition	383,459	388,752	390,475	429,522
73XX	Indirect Costs	376,459	922,347	459,855	380,862
743X	Debt Service P & I	702,205	920,000	1,058,000	762,547
76XX	Transfer Out to Fund 14	-	350,000	350,000	357,109
<b>TOTAL EXPENDITURES</b>		<b>38,746,515</b>	<b>51,996,410</b>	<b>61,898,989</b>	<b>68,687,687</b>

CHILD DEVELOPMENT FUND No. 12  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	<b>2022-23 Estimated Actuals</b>	<b>2023-24 Adopted Budget</b>
Revenue	668,541	1,013,668	<b>1,908,170</b>	<b>1,183,376</b>
Expenditures	<u>622,235</u>	<u>976,191</u>	<u><b>2,003,938</b></u>	<u><b>1,183,376</b></u>
Net Surplus/(Deficit)	46,305	37,477	<b>(95,768)</b>	-
Beginning Balance	122,018	168,323	<b>205,800</b>	<b>110,032</b>
Restricted Ending Balance	<u><u>168,323</u></u>	<u><u>205,800</u></u>	<u><u><b>110,032</b></u></u>	<u><u><b>110,032</b></u></u>

CHILD DEVELOPMENT FUND No. 12  
REVENUE EXPENDITURES

		2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
<b>REVENUE</b>					
8290	1X\$ COVID Response (5059)	46,305	50,400	-	-
8590	State Revenue	611,106	829,788	<b>1,908,170</b>	<b>1,183,376</b>
8660	Interest	1,129	1,650	-	-
8662	FMV Adjustments	-	(11,301)	-	-
8699	Misc Local Revenue	-	4,475	-	-
8699	Inclusive Early Education Expansion Grant (6128)	10,000	138,656	-	-
	<b>TOTAL REVENUE</b>	<b>668,541</b>	<b>1,013,668</b>	<b>1,908,170</b>	<b>1,183,376</b>
<b>EXPENDITURES</b>					
1XXX	Certificated Salaries	196,737	242,927	<b>256,026</b>	<b>323,939</b>
2XXX	Classified Salaries	208,955	300,577	<b>419,285</b>	<b>452,811</b>
3XXX	Employee Benefits	156,286	211,922	<b>297,613</b>	<b>333,766</b>
4XXX	Books and Supplies	7,555	25,993	<b>577,083</b>	<b>24,500</b>
<u>Operating Expenditures</u>					
5200	Travel & Conferences	378	-	<b>1,000</b>	<b>6,000</b>
5210	Mileage Reimbursement	-	-	<b>17</b>	-
5300	Membership	450	181	<b>300</b>	<b>750</b>
5600	Rentals, Leases, Repairs, & Noncapitalized Improvements	1,896	1,004	<b>3,000</b>	<b>2,000</b>
5765	Print Charges	1,991	2,176	<b>2,136</b>	<b>2,500</b>
5766	Print Charges- MUSD Print Services	16	-	<b>3,000</b>	<b>3,000</b>
5800	Professional/Consulting Services & Operating Expenditures	3,760	3,578	<b>14,604</b>	<b>4,500</b>
5845	Printing	-	-	<b>250</b>	<b>500</b>
5910	Postage	-	-	<b>200</b>	<b>200</b>
6XXX	Capital Outlay	10,000	141,333	<b>395,436</b>	-
7350	Indirect Costs	34,211	45,332	<b>33,988</b>	<b>28,910</b>
743X	Debt Service - Copier Leases	-	1,168	-	-
	<b>TOTAL EXPENDITURES</b>	<b>622,235</b>	<b>976,191</b>	<b>2,003,938</b>	<b>1,183,376</b>



CAFETERIA FUND No. 13  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	<b>2022-23 Estimated Actuals</b>	<b>2023-24 Adopted Budget</b>
Revenue	4,194,105	8,248,804	<b>7,863,929</b>	<b>7,253,378</b>
Expenditures	3,494,391	5,326,306	<b>8,187,672</b>	<b>7,928,137</b>
Net Surplus/(Deficit)	699,714	2,922,498	<b>(323,743)</b>	<b>(674,759)</b>
Beginning Balance	1,046,267	1,745,981	<b>4,668,479</b>	<b>4,344,736</b>
Restricted Ending Balance	<u>1,745,981</u>	<u>4,668,479</u>	<b><u>4,344,736</u></b>	<b><u>3,669,977</u></b>

CAFETERIA FUND No. 13  
REVENUE EXPENDITURES

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget	
<b>REVENUE</b>					
8220	Federal Revenue	3,485,105	7,365,931	3,821,819	3,411,701
8221	Donated Food Commodities	371,555	449,006	-	-
8290	Other Federal	-	5,814	-	-
8520	State Revenue	334,604	483,313	4,010,860	3,841,677
8634	Food Service Sales	512	1,131	-	-
8660	Interest	2,237	8,106	31,250	-
8662	FV of Investments	-	(64,497)	-	-
8699	Misc. Revenue	92	-	-	-
8916	To Cafeteria Fund from GF	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>4,194,105</b>	<b>8,248,804</b>	<b>7,863,929</b>	<b>7,253,378</b>
<b>EXPENDITURES</b>					
2XXX	Classified Salaries	1,266,580	1,703,100	2,621,532	2,870,717
3XXX	Employee Benefits	427,934	604,247	1,053,952	1,186,037
4XXX	Supplies	60,069	259,283	322,641	242,000
4700	Food	1,495,574	2,523,424	3,818,492	2,800,000
	<u>Operating Expenses</u>				
5200	Travel & Conferences	-	305	1,487	5,000
5210	Mileage	216	290	122	1,300
5300	Membership	902	920	1,514	2,000
5400	Insurance	5,213	5,404	5,500	6,000
5600	Rentals, Leases, Repairs	23,097	29,733	67,400	35,000
5750	Transfer of Direct Costs	(475)	(249)	-	-
5752	Postage DC/Interfund	2,190	26	500	500
5753	Food Service/Interfund	(20)	-	-	(2,250)
5754	M&O DC/Interfund	1,957	1,594	1,500	1,500
5765	Repro DC/Interfund	4,429	3,850	4,848	4,500
5766	Printing Services DC/Interfund	42	814	679	1,000
58XX	Professional/Consulting Services & Operating Expenditures	21,406	20,788	24,000	21,000
5850	Software License	19,615	25,043	41,000	30,000
5910	Postage	-	-	10	-
5925	Cellular Phones	1,558	2,116	3,500	3,500
6400	Equipment	-	-	70,014	300,000
6500	Equipment Replacement	-	-	-	300,000
7350	Indirect Costs / Interfund	164,105	145,618	148,981	120,333
	<b>TOTAL EXPENDITURES</b>	<b>3,494,391</b>	<b>5,326,306</b>	<b>8,187,672</b>	<b>7,928,137</b>

DEFERRED MAINTENANCE FUND No. 14  
SUMMARY

	2020-21 Actual	2021-22 Unaudited Actuals	<b>2022-23 Estimated Actuals</b>	<b>2023-24 Estimated Budget</b>
Revenue	400	349,924	<b>350,000</b>	<b>357,109</b>
Expenditures	42,541	415,664	<b>351,000</b>	<b>375,570</b>
Net Surplus/(Deficit)	(42,141)	(65,740)	<b>(1,000)</b>	<b>(18,461)</b>
Beginning Balance	127,341	85,200	<b>19,461</b>	<b>18,461</b>
Restricted Ending Balance	<u>85,200</u>	<u>19,460</u>	<u><b>18,461</b></u>	<u><b>(0)</b></u>

DEFERRED MAINTENANCE FUND No. 14  
SUMMARY

		2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Estimated Actuals	Estimated Actuals
<b>REVENUE</b>					
8660	Interest	400	314	-	-
8662	FV of Investments	-	(390)	-	-
8919	Transfer In	-	350,000	<b>350,000</b>	<b>357,109</b>
<b>TOTAL REVENUE</b>		<b>400</b>	<b>349,924</b>	<b>350,000</b>	<b>357,109</b>
<b>EXPENDITURES</b>					
5XXX	Professional/Consulting Services & Operating Expenditures	42,541	415,664	<b>351,000</b>	<b>375,570</b>
<b>TOTAL EXPENDITURES</b>		<b>42,541</b>	<b>415,664</b>	<b>351,000</b>	<b>375,570</b>
Excess/(Deficit) of Rev/Exp		(42,141)	(65,740)	<b>(1,000)</b>	<b>(18,461)</b>
Beginning Balance		127,341	85,200	<b>19,461</b>	<b>18,461</b>
Restricted Ending Balance		85,200	19,460	<b>18,461</b>	<b>(0)</b>

BUILDING FUND No. 21  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	<b>2022-23 Estimated Actuals</b>	<b>2023-24 Adopted Budget</b>
Revenue	38,146,307	(268,126)	-	-
Expenditures	20,876,390	23,008,471	<b>10,580,815</b>	<b>7,195,393</b>
Net Surplus/(Deficit)	17,269,917	(23,276,597)	<b>(10,580,815)</b>	<b>(7,195,393)</b>
Beginning Balance	23,782,888	41,052,805	<b>17,776,208</b>	<b>7,195,393</b>
Ending Balance	<u>41,052,805</u>	<u>17,776,208</u>	<u><b>7,195,393.00</b></u>	<u>-</u>

BUILDING FUND No. 21  
REVENUE EXPENDITURES

		2020-21	2021-22	2022-23	2023-24
		Actuals	Actuals	Estimated Actuals	Adopted Budget
<b>REVENUE</b>					
8951	Proceeds from Sale of Bonds	38,000,000	-	-	-
8660	Interest Earned	141,604	113,633	-	-
8662	FV of Investments		(381,759)	-	-
8979	Other Financing Sources	4,703	-	-	-
	<b>TOTAL REVENUE</b>	<b>38,146,307</b>	<b>(268,126)</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
4XXX	Material & Supplies	7,459	98,678	-	-
5800	Operating Expenses	-	1,763	-	-
6170	Land Improvements	-	-	-	-
62XX	Building & Improvements	20,868,930	22,885,629	<b>10,580,815</b>	<b>7,195,393</b>
6400	Equipment	-	22,401	-	-
	<b>TOTAL EXPENDITURES</b>	<b>20,876,390</b>	<b>23,008,471</b>	<b>10,580,815</b>	<b>7,195,393</b>
	Excess/(Deficit) of Rev/Exp	17,269,917	(23,276,597)	<b>(10,580,815)</b>	<b>(7,195,393)</b>
	Beginning Balance	23,782,888	41,052,805	<b>17,776,208</b>	<b>7,195,393</b>
	Restricted Ending Balance	41,052,805	17,776,208	<b>7,195,393</b>	-

CAPITAL FACILITIES FUND No. 25  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	<b>2022-23 Estimated Actuals</b>	<b>2023-24 Adopted Budget</b>
Revenue	6,879,244	21,382,155	<b>6,628,520</b>	<b>745,845</b>
Expenditures	5,777,999	8,598,433	<b>10,422,713</b>	<b>17,972,449</b>
Net Surplus/(Deficit)	1,101,245	12,783,722	<b>(3,794,193)</b>	<b>(17,226,604)</b>
Beginning Balance	14,995,397	16,096,641	<b>28,880,363</b>	<b>25,086,170</b>
Ending Balance	<u>16,096,641</u>	<u>28,880,363</u>	<u><b>25,086,170</b></u>	<u><b>7,859,566</b></u>

CAPITAL FACILITIES FUND No. 25  
REVENUE EXPENDITURES

		2020-21	2021-22	2022-23	2023-24
		Actuals	Actuals	Estimated Actuals	Adopted Budget
<b><u>REVENUE</u></b>					
8590	All Other State Revenue	-	16,026,910	-	-
8631	Sale of Equipment	-	2,925	-	-
8660	Interest Earned	59,549	89,337	-	-
8662	FV of Investments	-	(392,634)	-	-
8681	Developer Fees	6,035,498	4,851,496	5,527,496	-
8699	Misc. Revenue	784,196	85,000	1,101,024	745,845
8979	All other Financing Sources	-	719,121	-	-
	<b>TOTAL REVENUE</b>	<b>6,879,244</b>	<b>21,382,155</b>	<b>6,628,520</b>	<b>745,845</b>
<b><u>EXPENDITURES</u></b>					
4300	Supplies	5,697	44,479	13,913	75,000
4400	Supplies +	11,730	254,591	10,212	-
5200	Travel Conference	-	-	1,300	-
5800	Operating Expenses	4,287,081	4,153,500	4,621,821	-
5810	Legal	16,397	34,890	132,253	-
5815	Consultants	304,929	685,179	260,164	-
5840	Advertising	510	781	3,090	-
5850	Software License	-	240	300	-
5910	Postage	-	80	-	-
61XX	Land	30,830	2,335	-	-
6170	Land Improvements	-	-	-	-
62XX	Building & Improvements	570,204	2,913,028	4,793,240	17,845,449
64XX	Equipment	-	-	33,105	-
7438	Debt Service - Interest	69,777	56,159	42,026	-
7439	Debt Service - Principal	428,840	444,363	459,289	-
7619	Authorized Interfund Transfers	52,004	8,807	52,000	52,000
	<b>TOTAL EXPENDITURES</b>	<b>5,777,999</b>	<b>8,598,433</b>	<b>10,422,713</b>	<b>17,972,449</b>



G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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: 29775 Haun Road, Menifee, CA 92586

Date: June 7, 2023

Adoption Date: June 15, 2023

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

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

Public Hearing:

Place: 29775 Haun Road, Menifee, CA 92586

Date: June 12, 2023

Time: \_\_\_\_\_

Contact person for additional information on the budget reports:

Name: Getahun Woldie

Title: Director of Fiscal Services

Telephone: (951) 672-1851

E-mail: Getahun.Woldie@menifeeusd.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:	06/15/2023	
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	

# 2023-24 Adopted Budget

## Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

**District:** Menifee Union School District

Combined Assigned and Unassigned Fund Balances		2023-24	2024-25	2025-26	
Fund	Fund Description				
01	General Fund/County School Service Fund	\$5,675,481.99	\$5,713,031.16	\$5,785,674.24	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$5,675,481.99	\$5,713,031.16	\$5,785,674.24	
District Standard Reserve Level		3.0%	3.0%	3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$5,675,481.99	\$5,713,031.16	\$5,785,674.24	Form 01CS Line 10B-7
<b>Fund Balance that Requires a Statement of Reasons</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level					
Form	Fund	2023-24	2024-25	2025-26	Reasons
01	General Fund/County School Service Fund	\$ -	\$ -	\$ -	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	\$ -	\$ -	
(Insert Lines above as needed)					
<b>Total of Substantiated Needs</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	123,429,080.00	0.00	123,429,080.00	142,008,288.00	0.00	142,008,288.00	15.1%
2) Federal Revenue		8100-8299	0.00	11,341,254.00	11,341,254.00	0.00	4,260,726.00	4,260,726.00	-62.4%
3) Other State Revenue		8300-8599	2,328,712.00	35,156,701.00	37,485,413.00	3,543,478.00	14,921,200.00	18,464,678.00	-50.7%
4) Other Local Revenue		8600-8799	655,762.00	8,931,559.00	9,587,321.00	100,000.00	10,146,866.00	10,246,866.00	6.9%
5) TOTAL, REVENUES			126,413,554.00	55,429,514.00	181,843,068.00	145,651,766.00	29,328,792.00	174,980,558.00	-3.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	53,347,831.00	16,309,804.00	69,657,635.00	59,319,848.00	21,055,083.00	80,374,931.00	15.4%
2) Classified Salaries		2000-2999	12,711,090.00	10,523,051.00	23,234,141.00	17,624,815.00	10,985,471.00	28,610,286.00	23.1%
3) Employee Benefits		3000-3999	23,491,949.00	15,926,472.00	39,418,421.00	27,479,019.00	17,297,397.00	44,776,416.00	13.6%
4) Books and Supplies		4000-4999	3,334,879.00	4,418,032.00	7,752,911.00	5,187,821.00	4,164,513.00	9,352,334.00	20.6%
5) Services and Other Operating Expenditures		5000-5999	10,666,271.00	10,085,217.00	20,751,488.00	11,096,585.00	11,819,182.00	22,915,767.00	10.4%
6) Capital Outlay		6000-6999	1,366,838.00	2,378,083.00	3,744,921.00	20,000.00	1,436,000.00	1,456,000.00	-61.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	377,854.00	1,448,475.00	1,826,329.00	297,064.00	1,192,069.00	1,489,133.00	-18.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(642,824.00)	459,855.00	(182,969.00)	(530,105.00)	380,862.00	(149,243.00)	-18.4%
9) TOTAL, EXPENDITURES			104,653,888.00	61,548,989.00	166,202,877.00	120,495,047.00	68,330,577.00	188,825,624.00	13.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,759,666.00	(6,119,475.00)	15,640,191.00	25,156,719.00	(39,001,785.00)	(13,845,066.00)	-188.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
b) Transfers Out		7600-7629	0.00	350,000.00	350,000.00	0.00	357,109.00	357,109.00	2.0%
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	(24,559,607.00)	24,559,607.00	0.00	(31,385,972.00)	31,385,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,507,607.00)	24,209,607.00	(298,000.00)	(31,333,972.00)	31,028,863.00	(305,109.00)	2.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,747,941.00)	18,090,132.00	15,342,191.00	(6,177,253.00)	(7,972,922.00)	(14,150,175.00)	-192.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,276,352.00	8,631,820.00	27,908,172.00	16,528,411.00	26,721,952.00	43,250,363.00	55.0%
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)			19,276,352.00	8,631,820.00	27,908,172.00	16,528,411.00	26,721,952.00	43,250,363.00	55.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,276,352.00	8,631,820.00	27,908,172.00	16,528,411.00	26,721,952.00	43,250,363.00	55.0%
2) Ending Balance, June 30 (E + F1e)			16,528,411.00	26,721,952.00	43,250,363.00	10,351,158.00	18,749,030.00	29,100,188.00	-32.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,721,955.00	26,721,955.00	0.00	18,749,033.00	18,749,033.00	-29.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	6,635,640.00	0.00	6,635,640.00	4,670,672.01	0.00	4,670,672.01	-29.6%
d) Assigned									
Other Assignments		9780	4,891,183.69	0.00	4,891,183.69	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,996,586.31	0.00	4,996,586.31	5,675,481.99	0.00	5,675,481.99	13.6%
Unassigned/Unappropriated Amount		9790	1.00	(3.00)	(2.00)	4.00	(3.00)	1.00	-150.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	16,528,412.00	26,721,956.00	43,250,368.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,528,412.00	26,721,956.00	43,250,368.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			16,528,412.00	26,721,956.00	43,250,368.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	75,931,708.00	0.00	75,931,708.00	90,872,670.00	0.00	90,872,670.00	19.7%
Education Protection Account State Aid - Current Year		8012	28,869,442.00	0.00	28,869,442.00	32,434,958.00	0.00	32,434,958.00	12.4%
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	155,267.00	0.00	155,267.00	155,267.00	0.00	155,267.00	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	17,762,995.00	0.00	17,762,995.00	17,762,995.00	0.00	17,762,995.00	0.0%
Unsecured Roll Taxes		8042	807,497.00	0.00	807,497.00	807,497.00	0.00	807,497.00	0.0%
Prior Years' Taxes		8043	911,705.00	0.00	911,705.00	911,705.00	0.00	911,705.00	0.0%
Supplemental Taxes		8044	1,367,225.00	0.00	1,367,225.00	1,367,225.00	0.00	1,367,225.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,107,911.00)	0.00	(2,107,911.00)	(2,107,911.00)	0.00	(2,107,911.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,965,238.00	0.00	1,965,238.00	1,965,238.00	0.00	1,965,238.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			125,663,166.00	0.00	125,663,166.00	144,169,644.00	0.00	144,169,644.00	14.7%
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	(2,234,086.00)	0.00	(2,234,086.00)	(2,161,356.00)	0.00	(2,161,356.00)	-3.3%
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			123,429,080.00	0.00	123,429,080.00	142,008,288.00	0.00	142,008,288.00	15.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,736,505.00	2,736,505.00	0.00	2,373,166.00	2,373,166.00	-13.3%
Special Education Discretionary Grants		8182	0.00	568,107.00	568,107.00	0.00	58,537.00	58,537.00	-89.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,580,884.00	1,580,884.00		1,364,529.00	1,364,529.00	-13.7%
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		340,843.00	340,843.00		244,450.00	244,450.00	-28.3%
Title III, Part A, Immigrant Student Program	4201	8290		33,718.00	33,718.00		17,348.00	17,348.00	-48.5%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		237,485.00	237,485.00		113,216.00	113,216.00	-52.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		95,922.00	95,922.00		89,480.00	89,480.00	-6.7%
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	5,747,790.00	5,747,790.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	11,341,254.00	11,341,254.00	0.00	4,260,726.00	4,260,726.00	-62.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	382,898.00	0.00	382,898.00	430,809.00	0.00	430,809.00	12.5%
Lottery - Unrestricted and Instructional Materials		8560	1,945,814.00	766,880.00	2,712,694.00	2,024,713.00	797,975.00	2,822,688.00	4.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	34,389,821.00	34,389,821.00	1,087,956.00	14,123,225.00	15,211,181.00	-55.8%
<b>TOTAL, OTHER STATE REVENUE</b>			2,328,712.00	35,156,701.00	37,485,413.00	3,543,478.00	14,921,200.00	18,464,678.00	-50.7%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	763,513.00	763,513.00	0.00	762,547.00	762,547.00	-0.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	141,812.00	0.00	141,812.00	0.00	0.00	0.00	-100.0%
Interest		8660	180,201.00	0.00	180,201.00	100,000.00	0.00	100,000.00	-44.5%
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	6,273.00	0.00	6,273.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	327,476.00	396,596.00	724,072.00	0.00	192,438.00	192,438.00	-73.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		7,771,450.00	7,771,450.00		9,191,881.00	9,191,881.00	18.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			655,762.00	8,931,559.00	9,587,321.00	100,000.00	10,146,866.00	10,246,866.00	6.9%
TOTAL, REVENUES			126,413,554.00	55,429,514.00	181,843,068.00	145,651,766.00	29,328,792.00	174,980,558.00	-3.8%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	45,533,764.00	12,539,027.00	58,072,791.00	49,879,574.00	16,289,851.00	66,169,425.00	13.9%
Certificated Pupil Support Salaries		1200	2,157,965.00	2,042,214.00	4,200,179.00	1,986,072.00	2,382,008.00	4,368,080.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,654,981.00	1,728,017.00	7,382,998.00	7,449,202.00	2,383,224.00	9,832,426.00	33.2%
Other Certificated Salaries		1900	1,121.00	546.00	1,667.00	5,000.00	0.00	5,000.00	199.9%
TOTAL, CERTIFICATED SALARIES			53,347,831.00	16,309,804.00	69,657,635.00	59,319,848.00	21,055,083.00	80,374,931.00	15.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	240,356.00	5,550,526.00	5,790,882.00	1,079,158.00	7,067,617.00	8,146,775.00	40.7%
Classified Support Salaries		2200	5,289,642.00	2,378,115.00	7,667,757.00	7,197,478.00	2,085,194.00	9,282,672.00	21.1%
Classified Supervisors' and Administrators' Salaries		2300	1,516,331.00	466,805.00	1,983,136.00	2,070,271.00	212,760.00	2,283,031.00	15.1%
Clerical, Technical and Office Salaries		2400	4,913,324.00	1,329,338.00	6,242,662.00	6,362,436.00	743,103.00	7,105,539.00	13.8%
Other Classified Salaries		2900	751,437.00	798,267.00	1,549,704.00	915,472.00	876,797.00	1,792,269.00	15.7%
TOTAL, CLASSIFIED SALARIES			12,711,090.00	10,523,051.00	23,234,141.00	17,624,815.00	10,985,471.00	28,610,286.00	23.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,019,525.00	9,159,061.00	19,178,586.00	11,136,361.00	10,004,890.00	21,141,251.00	10.2%
PERS		3201-3202	2,876,569.00	2,514,839.00	5,391,408.00	4,638,396.00	2,660,788.00	7,299,184.00	35.4%
OASDI/Medicare/Alternative		3301-3302	1,770,012.00	1,094,427.00	2,864,439.00	2,258,066.00	1,124,372.00	3,382,438.00	18.1%
Health and Welfare Benefits		3401-3402	6,318,833.00	2,139,733.00	8,458,566.00	7,212,235.00	2,577,849.00	9,790,084.00	15.7%
Unemployment Insurance		3501-3502	346,439.00	147,242.00	493,681.00	38,449.00	16,027.00	54,476.00	-89.0%
Workers' Compensation		3601-3602	1,939,288.00	864,460.00	2,803,748.00	2,174,562.00	905,786.00	3,080,348.00	9.9%
OPEB, Allocated		3701-3702	38,215.00	6,710.00	44,925.00	18,450.00	7,685.00	26,135.00	-41.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	183,068.00	0.00	183,068.00	2,500.00	0.00	2,500.00	-98.6%
TOTAL, EMPLOYEE BENEFITS			23,491,949.00	15,926,472.00	39,418,421.00	27,479,019.00	17,297,397.00	44,776,416.00	13.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	31,116.00	307,500.00	338,616.00	1,558,034.00	320,250.00	1,878,284.00	454.7%
Books and Other Reference Materials		4200	46,528.00	22,244.00	68,772.00	2,787.00	0.00	2,787.00	-95.9%
Materials and Supplies		4300	2,168,226.00	3,505,579.00	5,673,805.00	2,230,722.00	3,347,015.00	5,577,737.00	-1.7%
Noncapitalized Equipment		4400	1,089,009.00	582,709.00	1,671,718.00	1,396,278.00	497,248.00	1,893,526.00	13.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,334,879.00	4,418,032.00	7,752,911.00	5,187,821.00	4,164,513.00	9,352,334.00	20.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	802,416.00	802,416.00	0.00	882,658.00	882,658.00	10.0%
Travel and Conferences		5200	202,965.00	86,850.00	289,815.00	198,769.00	103,799.00	302,568.00	4.4%
Dues and Memberships		5300	99,007.00	1,826.00	100,833.00	102,880.00	1,233.00	104,113.00	3.3%
Insurance		5400 - 5450	1,372,256.00	38,909.00	1,411,165.00	1,587,212.00	0.00	1,587,212.00	12.5%
Operations and Housekeeping Services		5500	3,050,256.00	135,742.00	3,185,998.00	3,311,300.00	144,544.00	3,455,844.00	8.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,178,248.00	1,475,793.00	2,654,041.00	1,292,551.00	1,546,589.00	2,839,140.00	7.0%
Transfers of Direct Costs		5710	(587,850.00)	587,850.00	0.00	(626,572.00)	626,572.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,663.00)	0.00	(12,663.00)	(10,750.00)	0.00	(10,750.00)	-15.1%
Professional/Consulting Services and Operating Expenditures		5800	5,066,529.00	6,942,870.00	12,009,399.00	4,925,172.00	8,500,348.00	13,425,520.00	11.8%
Communications		5900	297,523.00	12,961.00	310,484.00	316,023.00	13,439.00	329,462.00	6.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,666,271.00	10,085,217.00	20,751,488.00	11,096,585.00	11,819,182.00	22,915,767.00	10.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,800,000.00	1,800,000.00	0.00	800,000.00	800,000.00	-55.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,366,838.00	570,783.00	1,937,621.00	10,000.00	286,000.00	296,000.00	-84.7%
Equipment Replacement		6500	0.00	7,300.00	7,300.00	10,000.00	350,000.00	360,000.00	4,831.5%
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			1,366,838.00	2,378,083.00	3,744,921.00	20,000.00	1,436,000.00	1,456,000.00	-61.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	390,475.00	390,475.00	0.00	429,522.00	429,522.00	10.0%
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	105,207.00	0.00	105,207.00	91,117.00	0.00	91,117.00	-13.4%
Other Debt Service - Principal		7439	272,647.00	1,058,000.00	1,330,647.00	205,947.00	762,547.00	968,494.00	-27.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			377,854.00	1,448,475.00	1,826,329.00	297,064.00	1,192,069.00	1,489,133.00	-18.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(459,855.00)	459,855.00	0.00	(380,862.00)	380,862.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(182,969.00)	0.00	(182,969.00)	(149,243.00)	0.00	(149,243.00)	-18.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(642,824.00)	459,855.00	(182,969.00)	(530,105.00)	380,862.00	(149,243.00)	-18.4%
TOTAL, EXPENDITURES			104,653,888.00	61,548,989.00	166,202,877.00	120,495,047.00	68,330,577.00	188,825,624.00	13.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	350,000.00	350,000.00	0.00	357,109.00	357,109.00	2.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	350,000.00	350,000.00	0.00	357,109.00	357,109.00	2.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>									
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(24,559,607.00)	24,559,607.00	0.00	(31,385,972.00)	31,385,972.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(24,559,607.00)	24,559,607.00	0.00	(31,385,972.00)	31,385,972.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(24,507,607.00)	24,209,607.00	(298,000.00)	(31,333,972.00)	31,028,863.00	(305,109.00)	2.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	123,429,080.00	0.00	123,429,080.00	142,008,288.00	0.00	142,008,288.00	15.1%
2) Federal Revenue		8100-8299	0.00	11,341,254.00	11,341,254.00	0.00	4,260,726.00	4,260,726.00	-62.4%
3) Other State Revenue		8300-8599	2,328,712.00	35,156,701.00	37,485,413.00	3,543,478.00	14,921,200.00	18,464,678.00	-50.7%
4) Other Local Revenue		8600-8799	655,762.00	8,931,559.00	9,587,321.00	100,000.00	10,146,866.00	10,246,866.00	6.9%
5) TOTAL, REVENUES			126,413,554.00	55,429,514.00	181,843,068.00	145,651,766.00	29,328,792.00	174,980,558.00	-3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	65,527,465.00	35,938,293.00	101,465,758.00	74,446,859.00	46,603,191.00	121,050,050.00	19.3%
2) Instruction - Related Services		2000-2999	12,147,274.00	4,362,389.00	16,509,663.00	16,057,693.00	4,622,042.00	20,679,735.00	25.3%
3) Pupil Services		3000-3999	9,040,013.00	8,346,112.00	17,386,125.00	8,478,213.00	8,113,112.00	16,591,325.00	-4.6%
4) Ancillary Services		4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services		5000-5999	1,424.00	0.00	1,424.00	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	8,018,013.00	2,483,335.00	10,501,348.00	8,910,681.00	383,943.00	9,294,624.00	-11.5%
8) Plant Services		8000-8999	9,541,845.00	8,970,385.00	18,512,230.00	12,304,537.00	7,416,220.00	19,720,757.00	6.5%
9) Other Outgo		9000-9999	377,854.00	1,448,475.00	1,826,329.00	297,064.00	1,192,069.00	1,489,133.00	-18.5%
10) TOTAL, EXPENDITURES			104,653,888.00	61,548,989.00	166,202,877.00	120,495,047.00	68,330,577.00	188,825,624.00	13.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			21,759,666.00	(6,119,475.00)	15,640,191.00	25,156,719.00	(39,001,785.00)	(13,845,066.00)	-188.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
b) Transfers Out		7600-7629	0.00	350,000.00	350,000.00	0.00	357,109.00	357,109.00	2.0%
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	(24,559,607.00)	24,559,607.00	0.00	(31,385,972.00)	31,385,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,507,607.00)	24,209,607.00	(298,000.00)	(31,333,972.00)	31,028,863.00	(305,109.00)	2.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,747,941.00)	18,090,132.00	15,342,191.00	(6,177,253.00)	(7,972,922.00)	(14,150,175.00)	-192.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,276,352.00	8,631,820.00	27,908,172.00	16,528,411.00	26,721,952.00	43,250,363.00	55.0%
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)			19,276,352.00	8,631,820.00	27,908,172.00	16,528,411.00	26,721,952.00	43,250,363.00	55.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,276,352.00	8,631,820.00	27,908,172.00	16,528,411.00	26,721,952.00	43,250,363.00	55.0%
2) Ending Balance, June 30 (E + F1e)			16,528,411.00	26,721,952.00	43,250,363.00	10,351,158.00	18,749,030.00	29,100,188.00	-32.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,721,955.00	26,721,955.00	0.00	18,749,033.00	18,749,033.00	-29.8%
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	6,635,640.00	0.00	6,635,640.00	4,670,672.01	0.00	4,670,672.01	-29.6%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,891,183.69	0.00	4,891,183.69	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,996,586.31	0.00	4,996,586.31	5,675,481.99	0.00	5,675,481.99	13.6%
Unassigned/Unappropriated Amount		9790	1.00	(3.00)	(2.00)	4.00	(3.00)	1.00	-150.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	4,508,373.00	1,277,062.00
6266	Educator Effectiveness, FY 2021-22	2,413,524.00	1,055,382.00
6300	Lottery: Instructional Materials	396,299.00	222,969.00
6500	Special Education	262,878.00	284,436.00
6547	Special Education Early Intervention Preschool Grant	1,824,084.00	3,265.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,279,559.00	2,558,227.00
7435	Learning Recovery Emergency Block Grant	13,134,894.00	13,134,894.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	509,106.00	0.00
9010	Other Restricted Local	393,238.00	212,798.00
Total, Restricted Balance		26,721,955.00	18,749,033.00

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	142,008,288.00	6.58%	151,345,484.00	5.33%	159,408,636.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,543,478.00	-28.53%	2,532,496.00	2.56%	2,597,446.00
4. Other Local Revenues	8600-8799	100,000.00	0.00%	100,000.00	0.00%	100,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,000.00	0.00%	52,000.00	0.00%	52,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(31,385,972.00)	6.51%	(33,428,691.00)	3.95%	(34,749,951.00)
6. Total (Sum lines A1 thru A5c)		114,317,794.00	5.50%	120,601,289.00	5.64%	127,408,131.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				59,319,848.00		62,802,492.00
b. Step & Column Adjustment				889,798.00		942,038.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,592,846.00		474,040.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,319,848.00	5.87%	62,802,492.00	2.25%	64,218,570.00
2. Classified Salaries						
a. Base Salaries				17,624,815.00		17,877,730.00
b. Step & Column Adjustment				264,372.00		268,166.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(11,457.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,624,815.00	1.43%	17,877,730.00	1.50%	18,145,896.00
3. Employee Benefits	3000-3999	27,479,019.00	5.10%	28,881,474.00	2.06%	29,475,965.00
4. Books and Supplies	4000-4999	5,187,821.00	-27.21%	3,776,089.00	2.64%	3,875,781.00
5. Services and Other Operating Expenditures	5000-5999	11,096,585.00	0.90%	11,196,716.00	2.64%	11,492,311.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	297,064.00	0.00%	297,064.00	0.00%	297,064.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(530,105.00)	-5.31%	(501,967.00)	-11.59%	(443,810.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		120,495,047.00	3.20%	124,349,598.00	2.20%	127,081,777.00

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)		(6,177,253.00)		(3,748,309.00)		326,354.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,528,411.00		10,351,158.00		6,602,849.00
2. Ending Fund Balance (Sum lines C and D1)		10,351,158.00		6,602,849.00		6,929,203.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	4,670,672.01		884,817.84		1,138,528.76
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,675,481.99		5,713,031.16		5,785,674.24
2. Unassigned/Unappropriated	9790	4.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,351,158.00		6,602,849.00		6,929,203.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,675,481.99		5,713,031.16		5,785,674.24
c. Unassigned/Unappropriated	9790	4.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,675,485.99		5,713,031.16		5,785,674.24

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The 2024-25 other adjustment column includes transfer of certificated salary from the restricted fund to the unrestricted fund, \$1,391,913; additional 10 teachers for growth, \$948,080; 2 assistant principal, \$331,720; 0.5FTE elementary principal for the new elementary school, \$82,930; extra duty adjustment, (\$161,797); and 0.5FTE for the new elementary school secretary, \$52,310 and extra duty/sub cost adjustment, (\$63,767). The 2025-26 other adjustment column includes 5 additional teachers for growth, \$474,040.



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,260,726.00	0.00%	4,260,726.00	0.00%	4,260,726.00
3. Other State Revenues	8300-8599	14,921,200.00	0.13%	14,941,125.00	5.87%	15,818,253.00
4. Other Local Revenues	8600-8799	10,146,866.00	0.00%	10,146,866.00	0.00%	10,146,866.00
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%	
c. Contributions	8980-8999	31,385,972.00	6.51%	33,428,691.00	3.95%	34,749,951.00
6. Total (Sum lines A1 thru A5c)		60,714,764.00	3.40%	62,777,408.00	3.50%	64,975,796.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,055,083.00		20,089,032.00
b. Step & Column Adjustment				315,826.00		301,336.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,281,877.00)		296,952.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,055,083.00	-4.59%	20,089,032.00	2.98%	20,687,320.00
2. Classified Salaries						
a. Base Salaries				10,985,471.00		11,150,253.00
b. Step & Column Adjustment				164,782.00		167,254.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(473,852.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,985,471.00	1.50%	11,150,253.00	-2.75%	10,843,655.00
3. Employee Benefits	3000-3999	17,297,397.00	-0.42%	17,225,427.00	0.76%	17,357,164.00
4. Books and Supplies	4000-4999	4,164,513.00	-20.66%	3,304,098.00	-7.05%	3,071,074.00
5. Services and Other Operating Expenditures	5000-5999	11,819,182.00	-0.35%	11,778,062.00	-3.76%	11,335,073.00
6. Capital Outlay	6000-6999	1,436,000.00	-55.71%	636,000.00	0.00%	636,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,192,069.00	0.00%	1,192,069.00	0.00%	1,192,069.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	380,862.00	-7.39%	352,724.00	-16.49%	294,567.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	357,109.00	0.00%	357,109.00	0.00%	357,109.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		68,687,686.00	-3.79%	66,084,774.00	-0.47%	65,774,031.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(7,972,922.00)		(3,307,366.00)		(798,235.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,721,952.00		18,749,030.00		15,441,664.00
2. Ending Fund Balance (Sum lines C and D1)		18,749,030.00		15,441,664.00		14,643,429.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	18,749,033.00		15,441,664.00		14,643,429.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(3.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,749,030.00		15,441,664.00		14,643,429.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The 2024-25 other adjustment column includes transfer of certificated salary from restricted to unrestricted funds, (\$1,397,898); adjustments for use of EDUCATOR EFFECTIVENESS grant, (\$324,954) and additional 5 special ed teachers for growth, \$440,975. The 2025-26 adjustment column includes adjustment to Educator Effectiveness grant, (\$617,875.5) and additional 5 Special Ed teachers for growth, \$440,975.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	142,008,288.00	6.58%	151,345,484.00	5.33%	159,408,636.00
2. Federal Revenues	8100-8299	4,260,726.00	0.00%	4,260,726.00	0.00%	4,260,726.00
3. Other State Revenues	8300-8599	18,464,678.00	-5.37%	17,473,621.00	5.39%	18,415,699.00
4. Other Local Revenues	8600-8799	10,246,866.00	0.00%	10,246,866.00	0.00%	10,246,866.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,000.00	0.00%	52,000.00	0.00%	52,000.00
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)		175,032,558.00	4.77%	183,378,697.00	4.91%	192,383,927.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				80,374,931.00		82,891,524.00
b. Step & Column Adjustment				1,205,624.00		1,243,374.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,310,969.00		770,992.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,374,931.00	3.13%	82,891,524.00	2.43%	84,905,890.00
2. Classified Salaries						
a. Base Salaries				28,610,286.00		29,027,983.00
b. Step & Column Adjustment				429,154.00		435,420.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,457.00)		(473,852.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,610,286.00	1.46%	29,027,983.00	-0.13%	28,989,551.00
3. Employee Benefits	3000-3999	44,776,416.00	2.97%	46,106,901.00	1.58%	46,833,129.00
4. Books and Supplies	4000-4999	9,352,334.00	-24.29%	7,080,187.00	-1.88%	6,946,855.00
5. Services and Other Operating Expenditures	5000-5999	22,915,767.00	0.26%	22,974,778.00	-0.64%	22,827,384.00
6. Capital Outlay	6000-6999	1,456,000.00	-54.95%	656,000.00	0.00%	656,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,489,133.00	0.00%	1,489,133.00	0.00%	1,489,133.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(149,243.00)	0.00%	(149,243.00)	0.00%	(149,243.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	357,109.00	0.00%	357,109.00	0.00%	357,109.00
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)		189,182,733.00	0.66%	190,434,372.00	1.27%	192,855,808.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(14,150,175.00)		(7,055,675.00)		(471,881.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		43,250,363.00		29,100,188.00		22,044,513.00
2. Ending Fund Balance (Sum lines C and D1)		29,100,188.00		22,044,513.00		21,572,632.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	18,749,033.00		15,441,664.00		14,643,429.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,670,672.01		884,817.84		1,138,528.76
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,675,481.99		5,713,031.16		5,785,674.24
2. Unassigned/Unappropriated	9790	1.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,100,188.00		22,044,513.00		21,572,632.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,675,481.99		5,713,031.16		5,785,674.24
c. Unassigned/Unappropriated	9790	4.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(4.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,675,481.99		5,713,031.16		5,785,674.24
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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)						
		11,409.18		11,409.18		11,693.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		189,182,733.00		190,434,372.00		192,855,808.00
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)						
		189,182,733.00		190,434,372.00		192,855,808.00
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)						
		5,675,481.99		5,713,031.16		5,785,674.24
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)						
		5,675,481.99		5,713,031.16		5,785,674.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	11,409.18	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	10,274	10,274		
Charter School				
<b>Total ADA</b>	<b>10,274</b>	<b>10,274</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	10,247	10,525		
Charter School				
<b>Total ADA</b>	<b>10,247</b>	<b>10,525</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	10,989	10,989		
Charter School		0		
<b>Total ADA</b>	<b>10,989</b>	<b>10,989</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	11,409			
Charter School	0			
<b>Total ADA</b>	<b>11,409</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	10,455	10,455		
Charter School				
<b>Total Enrollment</b>	<b>10,455</b>	<b>10,455</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	11,026	11,026		
Charter School				
<b>Total Enrollment</b>	<b>11,026</b>	<b>11,026</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	11,901	11,901		
Charter School				
<b>Total Enrollment</b>	<b>11,901</b>	<b>11,901</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	12,343			
Charter School				
<b>Total Enrollment</b>	<b>12,343</b>			

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

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

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

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

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

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



3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2020-21)</b>			
District Regular	10,274	10,455	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>10,274</b>	<b>10,455</b>	<b>98.3%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	10,185	11,026	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10,185</b>	<b>11,026</b>	<b>92.4%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	10,989	11,901	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,989</b>	<b>11,901</b>	<b>92.3%</b>
Historical Average Ratio:			94.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.8%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2023-24)</b>				
District Regular	11,409	12,343		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,409</b>	<b>12,343</b>	<b>92.4%</b>	<b>Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	11,409	12,652		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,409</b>	<b>12,652</b>	<b>90.2%</b>	<b>Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	11,694	12,900		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,694</b>	<b>12,900</b>	<b>90.7%</b>	<b>Met</b>

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

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

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

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

4. **CRITERION: LCFF Revenue**

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

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	11,005.13	11,425.18	11,709.90	11,938.71
b. Prior Year ADA (Funded)		11,005.13	11,425.18	11,709.90
c. Difference (Step 1a minus Step 1b)		420.05	284.72	228.81
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.82%	2.49%	1.95%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		142,008,288.00	151,345,484.00	159,408,636.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		11,673,081.27	5,963,012.07	5,244,544.12
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		12.04%	6.43%	5.24%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>11.04% to 13.04%</b>	<b>5.43% to 7.43%</b>	<b>4.24% to 6.24%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	20,862,016.00	20,862,016.00	20,862,016.00	20,862,016.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	125,663,166.00	144,169,644.00	153,460,154.00	161,487,244.00
District's Projected Change in LCFF Revenue:		14.73%	6.44%	5.23%
<b>LCFF Revenue Standard</b>		<b>11.04% to 13.04%</b>	<b>5.43% to 7.43%</b>	<b>4.24% to 6.24%</b>
<b>Status:</b>		Not Met	Met	Met

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

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

- 1a. STANDARD 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)

The reason for LCFF revenue exceeds the standard increase is because of higher enrollment/ADA increase.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	70,287,171.81	
Second Prior Year (2021-22)	74,401,491.57	84,777,336.74	87.8%
First Prior Year (2022-23)	89,550,870.00	104,653,888.00	85.6%
	Historical Average Ratio:		87.8%

  

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	104,423,682.00		
1st Subsequent Year (2024-25)	109,561,696.00	124,349,598.00	88.1%	Met
2nd Subsequent Year (2025-26)	111,840,431.00	127,081,777.00	88.0%	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):	12.04%	6.43%	5.24%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>2.04% to 22.04%</b>	<b>-3.57% to 16.43%</b>	<b>-4.76% to 15.24%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.04% to 17.04%	1.43% to 11.43%	0.24% to 10.24%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	11,341,254.00		
Budget Year (2023-24)	4,260,726.00	(62.43%)	Yes
1st Subsequent Year (2024-25)	4,260,726.00	0.00%	Yes
2nd Subsequent Year (2025-26)	4,260,726.00	0.00%	Yes

**Explanation:**  
(required if Yes)

The federal one-time (ESSER) funds have been projected to be fully spent in 2022-23.

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

First Prior Year (2022-23)	37,485,413.00		
Budget Year (2023-24)	18,464,678.00	(50.74%)	Yes
1st Subsequent Year (2024-25)	17,473,621.00	(5.37%)	Yes
2nd Subsequent Year (2025-26)	18,415,699.00	5.39%	No

**Explanation:**  
(required if Yes)

The reason for higher other state revenues in 2022-23 is due to the one-time Music, Arts & Instructional Materials discretionary grant and Learning Recovery Emergency Block Grants.

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

First Prior Year (2022-23)	9,587,321.00		
Budget Year (2023-24)	10,246,866.00	6.88%	Yes
1st Subsequent Year (2024-25)	10,246,866.00	0.00%	Yes
2nd Subsequent Year (2025-26)	10,246,866.00	0.00%	Yes

**Explanation:**  
(required if Yes)

The Special Education AB602 revenue has increase in 2023-24.

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

First Prior Year (2022-23)	7,752,911.00		
Budget Year (2023-24)	9,352,334.00	20.63%	Yes
1st Subsequent Year (2024-25)	7,080,187.00	(24.29%)	Yes
2nd Subsequent Year (2025-26)	6,946,855.00	(1.88%)	Yes

**Explanation:**  
(required if Yes)

Cost of Math text book adoption has been budgeted in 2023-24 and removed from the multi-year projections.

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

First Prior Year (2022-23)	20,751,488.00		
Budget Year (2023-24)	22,915,767.00	10.43%	No
1st Subsequent Year (2024-25)	22,974,778.00	.26%	Yes
2nd Subsequent Year (2025-26)	22,827,384.00	(.64%)	Yes

**Explanation:**  
(required if Yes)

The increase in services and operating expenditures is mainly due to utilities and other service contracts for the new middle school, increase in property insurance and network refresh service cost.

**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)	58,413,988.00		
Budget Year (2023-24)	32,972,270.00	(43.55%)	Not Met
1st Subsequent Year (2024-25)	31,981,213.00	(3.01%)	Met
2nd Subsequent Year (2025-26)	32,923,291.00	2.95%	Met

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

First Prior Year (2022-23)	28,504,399.00		
Budget Year (2023-24)	32,268,101.00	13.20%	Met
1st Subsequent Year (2024-25)	30,054,965.00	(6.86%)	Not Met
2nd Subsequent Year (2025-26)	29,774,239.00	(.93%)	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)

The federal one-time (ESSER) funds have been projected to be fully spent in 2022-23.

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

The reason for higher other state revenues in 2022-23 is due to the one-time Music, Arts & Instructional Materials discretionary grant and Learning Recovery Emergency Block Grants.

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

The Special Education AB602 revenue has increase in 2023-24.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

Cost of Math text book adoption has been budgeted in 2023-24 and removed from the multi-year projections.

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

The increase in services and operating expenditures is mainly due to utilities and other service contracts for the new middle school, increase in property insurance and network refresh service cost.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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)	183,173,906.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	183,173,906.00	5,495,217.18	6,033,170.00	Met

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

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
<b>Explanation:</b> (required if NOT met and Other is marked)	



8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,502,171.00	4,103,212.40	4,996,586.31
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	1.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(3.00)
e. Available Reserves (Lines 1a through 1d)	3,502,171.00	4,103,212.40	4,996,584.31
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	116,739,025.37	136,773,746.71	166,552,877.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	116,739,025.37	136,773,746.71	166,552,877.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	3,171,169.54	77,992,510.70	N/A	Met
Second Prior Year (2021-22)	2,829,476.31	84,777,336.74	N/A	Met
First Prior Year (2022-23)	(2,747,941.00)	104,653,888.00	2.6%	Not Met
Budget Year (2023-24) (Information only)	(6,177,253.00)	120,495,047.00		

**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)

The higher deficit spending in 2023-24 is due to cost increases and one-time book adoption costs.

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	11,521,324.00	13,275,705.42	N/A		Met
Second Prior Year (2021-22)	13,222,323.00	16,446,874.96	N/A		Met
First Prior Year (2022-23)	13,928,716.00	19,276,352.00	N/A		Met
Budget Year (2023-24) (Information only)	16,528,411.00				

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

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

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

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

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

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,409	11,409	11,694
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

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

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

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	189,182,733.00	190,434,372.00	192,855,808.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	189,182,733.00	190,434,372.00	192,855,808.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,675,481.99	5,713,031.16	5,785,674.24
6. Reserve Standard - by Amount			

((\$80,000 for districts with 0 to 1,000 ADA, else 0))	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>5,675,481.99</b>	<b>5,713,031.16</b>	<b>5,785,674.24</b>

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,675,481.99	5,713,031.16	5,785,674.24
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(3.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,675,482.99	5,713,031.16	5,785,674.24
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>5,675,481.99</b>	<b>5,713,031.16</b>	<b>5,785,674.24</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(24,559,607.00)			
Budget Year (2023-24)	(31,385,972.00)	6,826,365.00	27.8%	Not Met
1st Subsequent Year (2024-25)	33,428,691.00	(64,814,663.00)	(206.5%)	Not Met
2nd Subsequent Year (2025-26)	34,749,951.00	(1,321,260.00)	4.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	52,000.00			
Budget Year (2023-24)	52,000.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	52,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	52,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	350,000.00			
Budget Year (2023-24)	357,109.00	7,109.00	2.0%	Met
1st Subsequent Year (2024-25)	357,109.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	357,109.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

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

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

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

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

**Explanation:**

(required if NOT met)

The general fund contributions to restricted programs have been increased due to an increase in special education and RRMA program costs.

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)



**S6. Long-term Commitments**

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	3	25/9961/8681	25/9961/743x	988,120
General Obligation Bonds	23	51/86xx	51/74xx	129,366,450
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

2014 QZAB 1&2	9	Energy Savings	25/9961/74XX	14,681,824
Lease Revenue Bonds	25	CFD Supplemental Taxes	CFD Supplemental Taxes	19,140,000
<b>TOTAL:</b>				<b>164,176,394</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	501,315	498,880	390,181	141,226
General Obligation Bonds	8,346,600	8,770,600	7,583,875	7,720,250
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2014 QZAB 1&2	1,429,276	1,513,764	1,605,323	1,700,812
Lease Revenue Bonds	888,750	926,000	951,000	984,250
<b>Total Annual Payments:</b>	<b>11,165,941</b>	<b>11,709,244</b>	<b>10,530,379</b>	<b>10,546,538</b>
<b>Has total annual payment increased over prior year (2022-23)?</b>	<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

General Obligation Bonds will be paid by the bond interest & redemption fund/Fund 51. Qualified Zone Academy Bond (QZAB) debt payments will be paid by energy savings from the energy management system and solar savings. In September 2018, the District was approved for Lease Revenue Bonds finance in the amount of \$19,680,000 for upcoming construction projects. The Lease Revenue Bonds will be paid by Community Facilities District (CFD) surplus taxes.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The district provides Health Insurance to one retired Superintendent and his wife in the amount of \$10K and a second retired Superintendent up to the age of 65 at an estimated cost of \$23K.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities

a. Total OPEB liability	1,252,240.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,252,240.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	27,011.00	28,329.00	29,281.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	26,698.00	26,698.00	26,698.00
d. Number of retirees receiving OPEB benefits	2.00	2.00	2.00

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	607.5	625.5	640.5	650.5

**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.

Certificated non-management salary and benefits negotiations for 2023-24 have not been settled yet.
---

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:	
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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

816010
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
13860355	14185175	14444595
67.0%	67.0%	67.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

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

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

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

Yes	Yes	Yes
1227802	1246219	1261010
1.5%	1.5%	1.5%

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

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

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

No	No	No
No	No	No

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	528.9	569.19	569.69	569.69

**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.

Classified non-management salary and benefits negotiations for 2023-24 have not been settled yet.
---

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:	
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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:

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Negotiations Not Settled

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

353279
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
4384636	4625261	4625261
68.0%	68.0%	68.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

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

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

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

Yes	Yes	Yes
529919	537868	552381
1.5%	1.5%	1.5%

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

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

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

No	No	No
No	No	No

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

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

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**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	90	93.5	93.5	93.5

**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.

Management & Confidential Supervisory employees salary and benefits negotiations for 2023-24 have not been settled yet.

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

Negotiations Settled

2. Salary settlement:

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

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

No	No	No
0	0	0
0.0%	0.0%	0.0%

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

167011		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1998441	2043441	2043441
68.0%	68.0%	68.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
251067	254834	258970
1.5%	1.5%	1.5%

**Management/Supervisor/Confidential**

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
27260	28623	29380
	5.0%	3.0%

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

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

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

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

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

Jun 15, 2023
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**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
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,989.13	10,989.13	10,989.13	11,409.18	11,409.18	11,409.18
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,989.13	10,989.13	10,989.13	11,409.18	11,409.18	11,409.18
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	16.00	16.00	16.00	16.00	16.00	16.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	16.00	16.00	16.00	16.00	16.00	16.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,005.13	11,005.13	11,005.13	11,425.18	11,425.18	11,425.18
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			46,575,088.50	38,626,987.65	28,255,383.57	31,981,706.67	28,120,904.84	23,903,803.49	32,806,252.18	34,711,477.20
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,543,633.50	4,543,633.50	16,287,279.80	8,178,540.30	8,178,540.30	16,287,279.80	8,178,540.30	8,178,540.30
Property Taxes	8020-8079		0.00	905,952.81	0.00	20,513.36	974,535.04	5,707,448.45	6,415,663.89	177,629.95
Miscellaneous Funds	8080-8099		0.00	(129,681.36)	(259,362.72)	(172,908.48)	(172,908.48)	(172,908.48)	(172,908.48)	(172,908.48)
Federal Revenue	8100-8299		508,836.98	5,660.80	(362,407.85)	0.00	0.00	0.00	1,043,392.35	107,558.00
Other State Revenue	8300-8599		423,331.70	423,331.70	761,997.06	826,680.68	1,192,806.06	1,784,882.06	761,997.06	761,997.06
Other Local Revenue	8600-8799		0.00	937,440.40	12,508.47	1,616,146.46	814,817.03	269,685.84	1,392,483.48	820,012.85
Interfund Transfers In	8910-8929		0.00	0.00	52,000.00	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			5,475,802.18	6,686,337.85	16,492,014.76	10,468,972.32	10,987,789.95	23,876,387.67	17,619,168.60	9,872,829.68
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,036,401.12	6,461,109.91	6,623,535.98	6,767,737.96	6,735,084.08	6,713,521.65	7,011,758.04	7,287,576.73
Classified Salaries	2000-2999		1,438,017.13	2,348,353.34	2,418,880.75	2,418,880.75	2,403,300.23	2,401,643.71	2,407,998.22	2,510,047.78
Employee Benefits	3000-3999		2,121,766.81	3,062,227.85	3,089,477.82	3,109,278.58	3,141,359.56	3,160,276.61	3,234,338.96	3,347,332.71
Books and Supplies	4000-4999		279,401.06	541,384.32	565,117.96	601,621.42	1,441,716.64	645,465.78	660,375.75	503,888.82
Services	5000-5999		1,869,161.86	3,024,077.06	1,767,312.71	1,562,443.59	1,435,168.95	1,305,800.02	1,565,512.64	1,505,632.18
Capital Outlay	6000-6599		0.00	600,000.00	202,960.00	377,760.00	44,400.00	0.00	0.00	34,040.00
Other Outgo	7000-7499		10,093.77	9,347.55	5,428.89	6,398.97	3,861.84	747,231.21	5,578.13	10,952.81
Interfund Transfers Out	7600-7629		0.00	0.00	357,109.00	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
<b>TOTAL DISBURSEMENTS</b>			<b>8,754,841.75</b>	<b>16,046,500.03</b>	<b>15,029,823.11</b>	<b>14,844,121.27</b>	<b>15,204,891.30</b>	<b>14,973,938.98</b>	<b>14,885,561.74</b>	<b>15,199,471.03</b>
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	4,726,788.00	0.00	118,169.70	2,264,131.45	1,418,036.40	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>4,726,788.00</b>	<b>0.00</b>	<b>118,169.70</b>	<b>2,264,131.45</b>	<b>1,418,036.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,530,744.00	4,669,061.28	1,129,611.60	0.00	903,689.28	0.00	0.00	828,381.84	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>7,530,744.00</b>	<b>4,669,061.28</b>	<b>1,129,611.60</b>	<b>0.00</b>	<b>903,689.28</b>	<b>0.00</b>	<b>0.00</b>	<b>828,381.84</b>	<b>0.00</b>
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(2,803,956.00)</b>	<b>(4,669,061.28)</b>	<b>(1,011,441.90)</b>	<b>2,264,131.45</b>	<b>514,347.12</b>	<b>0.00</b>	<b>0.00</b>	<b>(828,381.84)</b>	<b>0.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(7,948,100.85)</b>	<b>(10,371,604.08)</b>	<b>3,726,323.10</b>	<b>(3,860,801.83)</b>	<b>(4,217,101.35)</b>	<b>8,902,448.69</b>	<b>1,905,225.02</b>	<b>(5,326,641.35)</b>
<b>F. ENDING CASH (A + E)</b>			<b>38,626,987.65</b>	<b>28,255,383.57</b>	<b>31,981,706.67</b>	<b>28,120,904.84</b>	<b>23,903,803.49</b>	<b>32,806,252.18</b>	<b>34,711,477.20</b>	<b>29,384,835.85</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		29,384,835.85	30,897,515.07	30,994,287.22	27,894,873.93				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,287,279.80	8,178,540.30	8,178,540.30	16,287,279.80	0.00	0.00	123,307,628.00	123,307,628.00
Property Taxes	8020-8079	637,126.85	2,176,551.36	3,547,750.74	298,843.55	0.00	0.00	20,862,016.00	20,862,016.00
Miscellaneous Funds	8080-8099	(302,589.81)	(151,294.86)	(151,294.86)	(151,294.95)	(151,295.04)	0.00	(2,161,356.00)	(2,161,356.00)
Federal Revenue	8100-8299	24,445.00	13,056.40	3,469.60	888,864.22	2,027,850.50	0.00	4,260,726.00	4,260,726.00
Other State Revenue	8300-8599	761,997.06	2,403,050.33	817,176.06	7,082,272.54	463,158.64	0.00	18,464,678.01	18,464,678.00
Other Local Revenue	8600-8799	0.00	2,729,721.62	1,090,024.58	190,636.75	373,388.52	0.00	10,246,866.00	10,246,866.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	52,000.00	52,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		17,408,258.90	15,349,625.15	13,485,666.42	24,596,601.91	2,713,102.62	0.00	175,032,558.01	175,032,558.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,348,281.81	7,489,356.82	7,359,903.47	7,359,403.47	181,259.98	0.00	80,374,931.02	80,374,931.00
Classified Salaries	2000-2999	2,521,122.72	2,536,261.70	2,504,870.26	2,493,315.82	207,594.60	0.00	28,610,287.01	28,610,286.00
Employee Benefits	3000-3999	3,334,295.05	3,358,229.88	3,375,664.23	10,354,310.21	87,859.74	0.00	44,776,418.01	44,776,416.00
Books and Supplies	4000-4999	480,445.12	820,771.31	986,318.59	1,672,175.40	153,651.84	0.00	9,352,334.01	9,352,334.00
Services	5000-5999	2,090,590.41	1,683,851.42	2,017,726.23	2,122,624.24	965,865.69	0.00	22,915,767.00	22,915,767.00
Capital Outlay	6000-6599	148,000.00	0.00	25,160.00	23,680.00	0.00	0.00	1,456,000.00	1,456,000.00
Other Outgo	7000-7499	(17,701.85)	(9,318.72)	315,436.93	(1,401.67)	253,982.13	0.00	1,339,889.99	1,339,890.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	357,109.00	357,109.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		15,905,033.26	15,879,152.41	16,585,079.71	24,024,107.47	1,850,213.98	0.00	189,182,736.04	189,182,733.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	9,453.58	626,299.41	0.00	290,697.46	0.00	0.00	4,726,788.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		9,453.58	626,299.41	0.00	290,697.46	0.00	0.00	4,726,788.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	7,530,744.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,530,744.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		9,453.58	626,299.41	0.00	290,697.46	0.00	0.00	(2,803,956.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		1,512,679.22	96,772.15	(3,099,413.29)	863,191.90	862,888.64	0.00	(16,954,134.03)	(14,150,175.00)
F. ENDING CASH (A + E)		30,897,515.07	30,994,287.22	27,894,873.93	28,758,065.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,620,954.47	

**Menifee USD  
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**2024-25 General Fund Cash Flow**

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
<b>A. BEGINNING CASH</b>		<b>28,758,065.68</b>		<b>25,693,617.52</b>		<b>17,067,522.75</b>		<b>19,665,952.45</b>		<b>15,914,396.58</b>		<b>12,256,545.35</b>		<b>22,056,936.46</b>	
<b>B. RECEIPTS:</b>															
LCFF															
State Aid 8011	8011	4,902,254.90	3.70%	4,902,254.90	3.70%	17,462,318.82	13.17%	8,824,058.82	6.65%	8,824,058.82	6.65%	17,462,318.82	13.17%	8,824,058.82	6.65%
Property Tax	8020-8089	0.00	0.00%	905,952.81	4.34%	0.00	0.00%	20,513.36	0.10%	974,535.04	4.67%	5,707,448.45	27.36%	6,415,663.89	30.75%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099	0.00	0.00%	(126,880.20)	6.00%	(253,760.40)	12.00%	(169,173.60)	8.00%	(169,173.60)	8.00%	(169,173.60)	8.00%	(169,173.60)	8.00%
LCFF Total		4,902,254.90		5,681,327.51		17,208,558.42		8,675,398.58		9,629,420.26		23,000,593.67		15,070,549.11	
Federal Revenues	8100-8299	508,893.00	11.94%	5,666.75	0.13%	(362,396.10)	-8.51%	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,043,601.25	24.49%
Other State Revenues	8300-8599	400,582.70	2.29%	400,582.70	2.29%	721,048.86	4.13%	782,260.71	4.48%	1,129,931.86	6.47%	1,689,383.55	9.67%	721,048.86	4.13%
Other Local Revenues	8600-8799	0.00	0.00%	937,485.80	9.15%	12,521.67	0.12%	1,616,259.70	15.77%	814,841.58	7.95%	269,687.28	2.63%	1,392,457.48	13.59%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	52,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL RECEIPTS</b>		<b>5,811,730.60</b>		<b>7,025,062.76</b>		<b>17,631,732.85</b>		<b>11,073,918.99</b>		<b>11,574,193.70</b>		<b>24,959,664.50</b>		<b>18,227,656.70</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	3,131,277.05	3.78%	6,663,479.69	8.04%	6,830,999.32	8.24%	6,979,710.85	8.42%	6,946,027.88	8.38%	6,923,788.08	8.35%	7,231,348.80	8.72%
Classified Salaries	2000-2999	1,459,165.56	5.03%	2,382,641.52	8.21%	2,454,178.09	8.45%	2,454,178.09	8.45%	2,438,366.54	8.40%	2,436,684.38	8.39%	2,443,131.49	8.42%
Employee Benefits	3000-3999	2,190,305.72	4.75%	3,153,112.64	6.84%	3,180,836.76	6.90%	3,201,186.04	6.94%	3,234,613.52	7.02%	3,253,724.84	7.06%	3,329,941.85	7.22%
Books & Supplies	4000-4999	211,524.11	2.99%	409,850.40	5.79%	427,825.96	6.04%	455,457.43	6.43%	1,091,547.15	15.42%	488,662.79	6.90%	499,926.70	7.06%
Services & Operating Expenses	5000-5999	1,873,812.55	8.16%	3,032,725.73	13.20%	1,771,677.13	7.71%	1,565,855.48	6.82%	1,438,908.01	6.26%	1,309,182.09	5.70%	1,569,523.09	6.83%
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	5,248.00	0.80%	162,688.00	24.80%	78,720.00	12.00%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	10,093.77	0.68%	10,093.77	0.68%	18,039.92	1.21%	18,039.92	1.21%	18,039.92	1.21%	759,767.62	51.02%	18,039.92	1.21%
Indirect Costs	7300-7399	0.00	0.00%	(746.22)	-0.50%	(12,611.03)	-8.45%	(11,640.95)	-7.80%	(14,178.09)	-9.50%	(12,536.41)	-8.40%	(12,461.79)	-8.35%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	357,109.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>8,876,178.76</b>		<b>15,651,157.53</b>		<b>15,033,303.15</b>		<b>14,825,474.86</b>		<b>15,232,044.93</b>		<b>15,159,273.39</b>		<b>15,079,450.06</b>	
<b>D. INTERFUND LOANS</b>		9311/9611		-		-		-		-		-		-	
<b>E. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>F. NET INCOME (B - C + D + E)</b>		<b>(3,064,448.16)</b>		<b>(8,626,094.77)</b>		<b>2,598,429.70</b>		<b>(3,751,555.87)</b>		<b>(3,657,851.23)</b>		<b>9,800,391.11</b>		<b>3,148,206.64</b>	
<b>ENDING CASH (A + F)</b>		<b>25,693,617.52</b>		<b>17,067,522.75</b>		<b>19,665,952.45</b>		<b>15,914,396.58</b>		<b>12,256,545.35</b>		<b>22,056,936.46</b>		<b>25,205,143.10</b>	

**Menifee USD  
2023-24 Adopted Budget**

**2024-25 General Fund Cash Flow**

		<b>FEB</b>		<b>MARCH</b>		<b>APRIL</b>		<b>MAY</b>		<b>JUNE</b>		<b>ACCRUALS</b>		<b>TOTAL</b>
		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>
<b>A. BEGINNING CASH</b>		<b>25,205,143.10</b>		<b>20,215,335.81</b>		<b>22,490,550.64</b>		<b>22,304,833.20</b>		<b>19,658,199.62</b>		<b>20,838,023.68</b>		<b>28,758,065.68</b>
<b>B. RECEIPTS:</b>														
LCFF														
State Aid 8011	8011	8,824,058.82	6.65%	17,462,318.82	13.17%	8,824,058.82	6.65%	8,824,058.82	6.65%	17,462,318.82	13.17%	0.00	0.00%	132,598,138.00
Property Tax	8020-8089	177,629.95	0.85%	637,126.85	3.05%	2,176,551.36	10.43%	3,547,750.74	17.01%	298,843.55	1.43%	0.00	0.00%	20,862,016.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other LCFF	8091-8099	(169,173.60)	8.00%	(296,053.80)	14.00%	(148,026.90)	7.00%	(148,026.90)	7.00%	(148,026.90)	7.00%	(148,026.90)	7.00%	(2,114,670.00)
LCFF Total		8,832,515.17		17,803,391.87		10,852,583.28		12,223,782.66		17,613,135.47		(148,026.90)		151,345,484.00
Federal Revenues	8100-8299	107,609.04	2.53%	24,456.60	0.57%	13,080.40	0.31%	3,493.80	0.08%	888,793.73	20.86%	2,027,527.53	47.59%	4,260,726.00
Other State Revenues	8300-8599	721,048.86	4.13%	721,048.86	4.13%	2,273,524.51	13.01%	773,207.61	4.42%	6,701,701.21	38.35%	438,250.71	2.51%	17,473,621.00
Other Local Revenues	8600-8799	820,042.89	8.00%	0.00	0.00%	2,729,943.42	26.64%	1,089,784.86	10.64%	190,591.75	1.86%	373,249.57	3.64%	10,246,866.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	52,000.00
<b>TOTAL RECEIPTS</b>		<b>10,481,215.96</b>		<b>18,548,897.33</b>		<b>15,869,131.61</b>		<b>14,090,268.93</b>		<b>25,394,222.16</b>		<b>2,691,000.91</b>		<b>183,378,697.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	7,515,778.63	9.07%	7,578,386.59	9.14%	7,723,877.80	9.32%	7,590,372.71	9.16%	7,589,543.81	9.16%	186,932.79	0.23%	82,891,524.00
Classified Salaries	2000-2999	2,546,681.57	8.77%	2,557,918.30	8.81%	2,573,277.00	8.86%	2,541,423.14	8.76%	2,529,698.74	8.71%	210,638.58	0.73%	29,027,983.00
Employee Benefits	3000-3999	3,446,281.10	7.47%	3,432,854.78	7.45%	3,457,494.30	7.50%	3,475,443.71	7.54%	10,660,674.01	23.12%	90,431.73	0.20%	46,106,901.00
Books & Supplies	4000-4999	381,459.59	5.39%	363,730.06	5.14%	621,333.18	8.78%	746,708.33	10.55%	1,265,837.42	17.88%	116,323.88	1.64%	7,080,187.00
Services & Operating Expenses	5000-5999	1,509,517.55	6.57%	2,096,094.62	9.12%	1,688,185.49	7.35%	2,022,909.69	8.80%	2,128,061.79	9.26%	968,324.78	4.21%	22,974,778.00
Capital Outlays	6000-6999	60,352.00	9.20%	262,400.00	40.00%	0.00	0.00%	44,608.00	6.80%	41,984.00	6.40%	0.00	0.00%	656,000.00
Other Outgo	7100-7299/7400-7499	10,952.81	0.74%	10,952.81	0.74%	8,590.44	0.58%	333,346.09	22.39%	15,462.79	1.04%	257,713.22	17.31%	1,489,133.00
Indirect Costs	7300-7399	0.00	0.00%	(28,654.66)	19.20%	(17,909.16)	12.00%	(17,909.16)	12.00%	(16,864.46)	11.30%	(3,731.07)	2.50%	(149,243.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	357,109.00
<b>TOTAL DISBURSEMENTS</b>		<b>15,471,023.25</b>		<b>16,273,682.50</b>		<b>16,054,849.05</b>		<b>16,736,902.51</b>		<b>24,214,398.10</b>		<b>1,826,633.91</b>		<b>190,434,372.00</b>
<b>D. INTERFUND LOANS</b>	9311/9611	-		-		-		-		-	100.00%	-		0.00
<b>E. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>F. NET INCOME (B - C + D + E)</b>		<b>(4,989,807.29)</b>		<b>2,275,214.83</b>		<b>(185,717.44)</b>		<b>(2,646,633.58)</b>		<b>1,179,824.06</b>		<b>864,367.00</b>		<b>(7,055,675.00)</b>
<b>ENDING CASH (A + F)</b>		<b>20,215,335.81</b>		<b>22,490,550.64</b>		<b>22,304,833.20</b>		<b>19,658,199.62</b>		<b>20,838,023.68</b>		<b>21,702,390.68</b>		<b>21,702,390.68</b>

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/15/2023

For additional information on this certification, please contact:

Name: Getahun Woldie  
Title: Director of Fiscal Services  
Telephone: (951) 672-1851  
E-mail: Getahun.Woldie@menifeeusd.org

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,657,635.00	301	0.00	303	69,657,635.00	305	1,945,814.00	1,945,814.00	307	67,711,821.00	309
2000 - Classified Salaries	23,234,141.00	311	1,386.00	313	23,232,755.00	315	1,005,418.00	1,005,418.00	317	22,227,337.00	319
3000 - Employee Benefits	39,418,421.00	321	45,173.00	323	39,373,248.00	325	478,046.00	478,046.00	327	38,895,202.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,760,211.00	331	267,553.00	333	7,492,658.00	335	793,864.00	793,864.00	337	6,698,794.00	339
5000 - Services . . & 7300 - Indirect Costs	20,568,519.00	341	32,242.00	343	20,536,277.00	345	2,298,419.00	4,393,289.00	347	16,142,988.00	349
<b>TOTAL</b>					<b>160,292,573.00</b>	<b>365</b>	<b>TOTAL</b>			<b>151,676,142.00</b>	<b>369</b>

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	91,222,117.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .	91,222,117.00	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. . . . .	60.14%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.14%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	151,676,142.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

Due to instructional aides shortage, the district has contracted with outside service provider for in classroom instructional aide coverage.

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(10,750.00)	0.00	(149,243.00)				
Other Sources/Uses Detail					52,000.00	357,109.00		
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	5,500.00	0.00	28,910.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,250.00	0.00	120,333.00	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					357,109.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	52,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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								
<b>TOTALS</b>	10,750.00	(10,750.00)	149,243.00	(149,243.00)	409,109.00	409,109.00		



Budget, July 1  
Budget 2023-24

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Menifee Union Elementary**

**Riverside County**

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

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

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

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

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

**Menifee Union Elementary**

**Riverside 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)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,908,170.00	1,183,376.00	-38.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,908,170.00	1,183,376.00	-38.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	256,026.00	323,939.00	26.5%
2) Classified Salaries		2000-2999	419,285.00	452,811.00	8.0%
3) Employee Benefits		3000-3999	297,613.00	333,766.00	12.1%
4) Books and Supplies		4000-4999	577,083.00	24,500.00	-95.8%
5) Services and Other Operating Expenditures		5000-5999	24,507.00	19,450.00	-20.6%
6) Capital Outlay		6000-6999	395,436.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	33,988.00	28,910.00	-14.9%
9) TOTAL, EXPENDITURES			2,003,938.00	1,183,376.00	-40.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(95,768.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,768.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,801.00	110,033.00	-46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,801.00	110,033.00	-46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,801.00	110,033.00	-46.5%
2) Ending Balance, June 30 (E + F1e)			110,033.00	110,033.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	110,034.00	110,034.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	110,033.00		
2) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					

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			110,033.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			110,033.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,068,820.00	1,165,497.00	9.0%
All Other State Revenue	All Other	8590	839,350.00	17,879.00	-97.9%
TOTAL, OTHER STATE REVENUE			1,908,170.00	1,183,376.00	-38.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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					
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,908,170.00	1,183,376.00	-38.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	185,155.00	243,791.00	31.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	70,871.00	80,148.00	13.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			256,026.00	323,939.00	26.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	198,044.00	243,909.00	23.2%
Classified Support Salaries		2200	123,983.00	95,146.00	-23.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	97,258.00	113,756.00	17.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>419,285.00</b>	<b>452,811.00</b>	<b>8.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	56,750.00	69,435.00	22.4%
PERS		3201-3202	122,121.00	129,927.00	6.4%
OASDI/Medicare/Alternative		3301-3302	39,987.00	42,685.00	6.7%
Health and Welfare Benefits		3401-3402	55,630.00	69,184.00	24.4%
Unemployment Insurance		3501-3502	3,486.00	389.00	-88.8%
Workers' Compensation		3601-3602	19,478.00	21,959.00	12.7%
OPEB, Allocated		3701-3702	161.00	187.00	16.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>297,613.00</b>	<b>333,766.00</b>	<b>12.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	527,939.00	22,500.00	-95.7%
Noncapitalized Equipment		4400	49,144.00	2,000.00	-95.9%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>577,083.00</b>	<b>24,500.00</b>	<b>-95.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,017.00	6,000.00	490.0%
Dues and Memberships		5300	300.00	750.00	150.0%
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	3,000.00	2,000.00	-33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,136.00	5,500.00	7.1%
Professional/Consulting Services and Operating Expenditures		5800	14,854.00	5,000.00	-66.3%
Communications		5900	200.00	200.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>24,507.00</b>	<b>19,450.00</b>	<b>-20.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	309,780.00	0.00	-100.0%
Equipment		6400	85,656.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>395,436.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	33,988.00	28,910.00	-14.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>33,988.00</b>	<b>28,910.00</b>	<b>-14.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,003,938.00</b>	<b>1,183,376.00</b>	<b>-40.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					

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



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,908,170.00	1,183,376.00	-38.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,908,170.00	1,183,376.00	-38.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,090,679.00	742,909.00	-31.9%
2) Instruction - Related Services	2000-2999		242,928.00	276,769.00	13.9%
3) Pupil Services	3000-3999		37,157.00	33,039.00	-11.1%
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		33,988.00	28,910.00	-14.9%
8) Plant Services	8000-8999		599,186.00	101,749.00	-83.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,003,938.00	1,183,376.00	-40.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(95,768.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,768.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,801.00	110,033.00	-46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,801.00	110,033.00	-46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,801.00	110,033.00	-46.5%
2) Ending Balance, June 30 (E + F1e)			110,033.00	110,033.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	110,034.00	110,034.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6128	Inclusive Early Education Expansion Grant	1.00	1.00
6130	Child Development: Center-Based Reserve Account	110,033.00	110,033.00
Total, Restricted Balance		110,034.00	110,034.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,821,819.00	3,411,701.00	-10.7%
3) Other State Revenue		8300-8599	4,010,860.00	3,841,677.00	-4.2%
4) Other Local Revenue		8600-8799	31,250.00	0.00	-100.0%
5) TOTAL, REVENUES			7,863,929.00	7,253,378.00	-7.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,621,532.00	2,870,717.00	9.5%
3) Employee Benefits		3000-3999	1,053,952.00	1,186,037.00	12.5%
4) Books and Supplies		4000-4999	4,141,133.00	3,042,000.00	-26.5%
5) Services and Other Operating Expenditures		5000-5999	152,060.00	109,050.00	-28.3%
6) Capital Outlay		6000-6999	70,014.00	600,000.00	757.0%
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	148,981.00	120,333.00	-19.2%
9) TOTAL, EXPENDITURES			8,187,672.00	7,928,137.00	-3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(323,743.00)	(674,759.00)	108.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(323,743.00)	(674,759.00)	108.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,668,480.00	4,344,737.00	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,668,480.00	4,344,737.00	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,668,480.00	4,344,737.00	-6.9%
2) Ending Balance, June 30 (E + F1e)			4,344,737.00	3,669,978.00	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,344,737.00	3,669,978.00	-15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,344,737.00		
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			4,344,737.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			4,344,737.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,821,819.00	3,411,701.00	-10.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,821,819.00	3,411,701.00	-10.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,010,860.00	3,841,677.00	-4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,010,860.00	3,841,677.00	-4.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,250.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,250.00	0.00	-100.0%
TOTAL, REVENUES			7,863,929.00	7,253,378.00	-7.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,829,929.00	2,000,142.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	352,797.00	383,892.00	8.8%
Clerical, Technical and Office Salaries		2400	133,586.00	155,349.00	16.3%
Other Classified Salaries		2900	305,220.00	331,334.00	8.6%
TOTAL, CLASSIFIED SALARIES			2,621,532.00	2,870,717.00	9.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	563,875.00	653,639.00	15.9%
OASDI/Medicare/Alternative		3301-3302	204,942.00	208,364.00	1.7%
Health and Welfare Benefits		3401-3402	192,965.00	240,756.00	24.8%
Unemployment Insurance		3501-3502	16,779.00	1,435.00	-91.4%
Workers' Compensation		3601-3602	74,759.00	81,154.00	8.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	632.00	689.00	9.0%
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			1,053,952.00	1,186,037.00	12.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	274,641.00	239,000.00	-13.0%
Noncapitalized Equipment		4400	48,000.00	3,000.00	-93.8%
Food		4700	3,818,492.00	2,800,000.00	-26.7%
TOTAL, BOOKS AND SUPPLIES			4,141,133.00	3,042,000.00	-26.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,609.00	6,300.00	291.5%
Dues and Memberships		5300	1,514.00	2,000.00	32.1%
Insurance		5400-5450	5,500.00	6,000.00	9.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,400.00	35,000.00	-48.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,527.00	5,250.00	-30.3%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	51,000.00	-21.5%
Communications		5900	3,510.00	3,500.00	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,060.00	109,050.00	-28.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	70,014.00	300,000.00	328.5%
Equipment Replacement		6500	0.00	300,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,014.00	600,000.00	757.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	148,981.00	120,333.00	-19.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			148,981.00	120,333.00	-19.2%
TOTAL, EXPENDITURES			8,187,672.00	7,928,137.00	-3.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,821,819.00	3,411,701.00	-10.7%
3) Other State Revenue		8300-8599	4,010,860.00	3,841,677.00	-4.2%
4) Other Local Revenue		8600-8799	31,250.00	0.00	-100.0%
5) TOTAL, REVENUES			7,863,929.00	7,253,378.00	-7.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,604,675.00	7,259,906.00	-4.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		148,981.00	120,333.00	-19.2%
8) Plant Services	8000-8999		434,016.00	547,898.00	26.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,187,672.00	7,928,137.00	-3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(323,743.00)	(674,759.00)	108.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(323,743.00)	(674,759.00)	108.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,668,480.00	4,344,737.00	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,668,480.00	4,344,737.00	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,668,480.00	4,344,737.00	-6.9%
2) Ending Balance, June 30 (E + F1e)			4,344,737.00	3,669,978.00	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,344,737.00	3,669,978.00	-15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,246,911.00	3,471,350.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	97,826.00	198,628.00
Total, Restricted Balance		4,344,737.00	3,669,978.00



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	351,000.00	375,570.00	7.0%
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			351,000.00	375,570.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(351,000.00)	(375,570.00)	7.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	357,109.00	2.0%
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			350,000.00	357,109.00	2.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,000.00)	(18,461.00)	1,746.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,461.00	18,461.00	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,461.00	18,461.00	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,461.00	18,461.00	-5.1%
2) Ending Balance, June 30 (E + F1e)			18,461.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740		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	18,461.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
9790		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	18,461.00		
9111		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		9150	0.00		
3) Accounts Receivable					
9200		9200	0.00		
4) Due from Grantor Government					
9290		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			18,461.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			18,461.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,000.00	375,570.00	7.0%
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			351,000.00	375,570.00	7.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			351,000.00	375,570.00	7.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	350,000.00	357,109.00	2.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	357,109.00	2.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			350,000.00	357,109.00	2.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		351,000.00	375,570.00	7.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			351,000.00	375,570.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(351,000.00)	(375,570.00)	7.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	357,109.00	2.0%
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			350,000.00	357,109.00	2.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,000.00)	(18,461.00)	1,746.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,461.00	18,461.00	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,461.00	18,461.00	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,461.00	18,461.00	-5.1%
2) Ending Balance, June 30 (E + F1e)			18,461.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,461.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,580,815.00	7,195,393.00	-32.0%
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			10,580,815.00	7,195,393.00	-32.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,580,815.00)	(7,195,393.00)	-32.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	1.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,580,814.00)	(7,195,393.00)	-32.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,776,208.00	7,195,394.00	-59.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,776,208.00	7,195,394.00	-59.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,776,208.00	7,195,394.00	-59.5%
2) Ending Balance, June 30 (E + F1e)			7,195,394.00	1.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,195,394.00	1.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,195,393.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,195,393.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			7,195,393.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.0%
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
		8621	0.00	0.00	0.0%
		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					
		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%
Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,580,815.00	7,195,393.00	-32.0%
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			10,580,815.00	7,195,393.00	-32.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			10,580,815.00	7,195,393.00	-32.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			1.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		10,580,815.00	7,195,393.00	-32.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,580,815.00	7,195,393.00	-32.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(10,580,815.00)	(7,195,393.00)	-32.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	1.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(10,580,814.00)	(7,195,393.00)	-32.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,776,208.00	7,195,394.00	-59.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,776,208.00	7,195,394.00	-59.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,776,208.00	7,195,394.00	-59.5%
2) Ending Balance, June 30 (E + F1e)			7,195,394.00	1.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,195,394.00	1.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	7,195,394.00	1.00
Total, Restricted Balance		7,195,394.00	1.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,628,520.00	745,845.00	-88.7%
5) TOTAL, REVENUES			6,628,520.00	745,845.00	-88.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	24,125.00	75,000.00	210.9%
5) Services and Other Operating Expenditures		5000-5999	5,018,928.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,826,345.00	17,845,449.00	269.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	501,315.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,370,713.00	17,920,449.00	72.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,742,193.00)	(17,174,604.00)	358.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	52,000.00	52,000.00	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			(52,000.00)	(52,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,794,193.00)	(17,226,604.00)	354.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,880,365.00	25,086,172.00	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,880,365.00	25,086,172.00	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,880,365.00	25,086,172.00	-13.1%
2) Ending Balance, June 30 (E + F1e)			25,086,172.00	7,859,568.00	-68.7%
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	25,086,172.00	7,859,568.00	-68.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	25,086,171.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			25,086,171.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			25,086,171.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	5,527,496.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	1,101,024.00	745,845.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			6,628,520.00	745,845.00	-88.7%
TOTAL, REVENUES			6,628,520.00	745,845.00	-88.7%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,913.00	75,000.00	439.1%
Noncapitalized Equipment		4400	10,212.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,125.00	75,000.00	210.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,017,628.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,018,928.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,793,240.00	17,845,449.00	272.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,105.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,826,345.00	17,845,449.00	269.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	42,026.00	0.00	-100.0%
Other Debt Service - Principal		7439	459,289.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			501,315.00	0.00	-100.0%
TOTAL, EXPENDITURES			10,370,713.00	17,920,449.00	72.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	52,000.00	52,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			52,000.00	52,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(52,000.00)	(52,000.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,628,520.00	745,845.00	-88.7%
5) TOTAL, REVENUES			6,628,520.00	745,845.00	-88.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,004,351.00	0.00	-100.0%
8) Plant Services	8000-8999		4,865,047.00	17,920,449.00	268.4%
9) Other Outgo	9000-9999	Except 7600-7699	501,315.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,370,713.00	17,920,449.00	72.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,742,193.00)	(17,174,604.00)	358.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	52,000.00	52,000.00	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			(52,000.00)	(52,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,794,193.00)	(17,226,604.00)	354.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,880,365.00	25,086,172.00	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,880,365.00	25,086,172.00	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,880,365.00	25,086,172.00	-13.1%
2) Ending Balance, June 30 (E + F1e)			25,086,172.00	7,859,568.00	-68.7%
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	25,086,172.00	7,859,568.00	-68.7%
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	25,086,172.00	7,859,568.00
Total, Restricted Balance		25,086,172.00	7,859,568.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,884,229.00	13,884,229.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,884,229.00	13,884,229.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,884,229.00	13,884,229.00	0.0%
2) Ending Balance, June 30 (E + F1e)			13,884,229.00	13,884,229.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,884,229.00	13,884,229.00	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,884,229.00	13,884,229.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,884,229.00	13,884,229.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,884,229.00	13,884,229.00	0.0%
2) Ending Balance, June 30 (E + F1e)			13,884,229.00	13,884,229.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,884,229.00	13,884,229.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	13,884,229.00	13,884,229.00
Total, Restricted Balance		13,884,229.00	13,884,229.00