



PITTSBURG UNIFIED SCHOOL DISTRICT

Los Medanos Elementary School



**DISTRICT
BUDGET ADOPTION
FISCAL YEAR
2023-2024**

June 28, 2023



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MISSION STATEMENT AND MAJOR GOALS

It is the mission of Pittsburg Unified School District to inspire our students, to ensure they achieve equity in academic excellence and to bring students closer together through shared experiences in learning. We believe the cultural diversity of our community and our youth are our greatest assets. We endeavor to bring our students to their fullest potential and to create life-long learners who will contribute positively to the world.

BOARD GOALS

1. Student Achievement

- Students will demonstrate continuous improvement in academic excellence, as measured by clear and accessible multiple assessments
- Opportunity gaps will have accelerated reduction through purposeful interventions and supports
- Our belief is every student is entitled to a high school diploma and our goals and commitment is to achieve a 100% graduation rate

2. Powerful Instruction

- Effective instruction aligned to the common core will be expected, supported, and measured to ensure continuous improvement of student achievement

3. Outstanding Staff

- The District will recruit Highly Qualified and appropriately credentialed teachers
- The District will support, retain and promote quality staff through good working conditions, competitive total compensation packages, and coaching and professional development

4. Quality Learning Environment

- High quality facilities
- Safe, orderly, and secure schools
- School site culture of caring and respect
- State of the art technology

5. High-Performing, Accountable Organization

- Fiscal stability and responsible long-range planning
- Comprehensive accountability system
- Effective informational and instructional technology
- Responsible, respectful, efficient and transparent service

6. Meaningful Collaboration, Partnership, and Parental Engagement

- Timely and accessible communication with community
- Strategic community partnerships
- Focus on parent and student engagement, including diverse opportunities for involvement
- Strong communication and relationships between parents/guardians and schools
- Proactive engagement in students' academic and personal growth
- Board and superintendent and staff communication



Overview

The Pittsburg Unified School District is a K-12 district that serves the community of Pittsburg, California. The school system is committed to providing an excellent opportunity for all students to learn. Our district is approximately 50 minutes from Downtown San Francisco with a direct line on our [Bay Area Transit System \(BART\)](#). Our school community has a close relationship with [Los Medanos Community College](#), which is located in the heart of Pittsburg. In addition, we have cooperative student teaching and intern teaching agreements with Alliant International University, Cal State Teach, [California State University East Bay](#), California State University Sacramento, Concordia University, Fortune School of Education, Grand Canyon University, Holy Names University, National University, Pacific Oaks College, Point Loma Nazarene University, Samuel Merritt University, San Francisco State University, St. Mary's College of California, Touro University, UMass Global, University of Phoenix, University of San Francisco, University of the Pacific, and Western Governors University.

The school district serves over **10,702** students in Kindergarten through twelfth grade. The district has also been able to provide our community with an outstanding public preschool program and award-winning adult education school.

The district is comprised of:

- 8 Elementary Schools
- 3 Junior High Schools
- 1 Comprehensive High School
- 1 Continuation High School
- Adult Education
- Independent Study and Alternative Learning Experiences
- Preschool Services



Our Board of Trustees



Trustees Name	Term of office
Ms. Taylor Sims	2020 - 2024
Mr. De'shawn Woolridge	2018 - 2026
Mr. George Miller	2020 - 2024
Mr. Heliodoro Moreno	2022 - 2026
Ms. Destiny Briscoe	2022 - 2026
Ms. Lizeth Alvarez	2022 - 2023
Mr. Manuel Patino	
Student Board Members	

Community Leaders Entrusted with the Lives of Our Children

Our District is fortunate to have five elected volunteer citizens who feel passionately about ensuring that the school district provides our children with the knowledge, skills and ambition to fulfill their greatest dreams.

Four of our trustees are graduates of our schools and the other is a long-time educator and community advocate. Our trustees frequently visit schools and devote many long hours to studying materials in order to make important educational and financial decisions for our District.

The trustees typically meet on the second and fourth Wednesday of the month at 6:30 P.M. in the District Office Board room, located at 2000 Railroad Avenue, Pittsburg. Meeting norms include keeping the focus on the best interest of our students, listening actively to all ideas, communicating openly and honestly, respecting differences, and staying focused on the goals of the District. The trustees invite public comment at Board meetings. Comments are typically limited to a three minute limit for each individual on each agenda item. Time limits may be adjusted if there are a large number of members of the public who wish to comment.



Directory

Cabinet

Janet Schulze, Superintendent
Hitesh Haria, Associate Superintendent, Business Services
Anthony Molina, Assistant Superintendent, Ed Services
Eileen Chen, Exec Director, Ed Services
Nancie Castro, Assistant Superintendent, Human Resources

Directors

Angelia Nava, Child Nutrition Services
Eileen Chen, Exec Director, Ed Services
Sonya Marturano, Finance Services
Jennifer Clark, Student Services
Angelica Thomas, Special Education
James Larry Scott, Facilities & Information Technology
Matthew Belasco, MOT Services

Coordinators

Angela Handy, Afterschool Program (ASES)
Vinh Tran, Afterschool Program (ELO-P)
Greg Strom, Athletic Program
Shelley Velasco, Elementary Instruction
Sandra Guardado, EL Coordinator
Chris Melodias, Network & Technology
Debra Pettric, Secondary Instruction
Tracy Catalde, Social/Emotional Support
Shundra Johnson, Student Data Services

Principals

Jennifer Cooper, Foothill Elementary
Laura Francis, Heights Elementary
Julie Blackburn, Highlands Elementary
Milagros Estrada, Los Medanos Elementary
Felicia Bridges, Marina Vista Elementary
Jeff Varner, Parkside Elementary

Jeannine Megia, Stoneman Elementary
Catherine Borquez, Willow Cove Elementary
Heidi Leber, Hillview Junior High
Danielle Winford, MLK Jr. Junior High
Vanessa Fortney, Rancho Medanos Junior High
Todd Whitmire, Pittsburg High School
Phil Lucido, Black Diamond High School
Danny Lockwood, Adult Education
Brian Wilson, Pittsburg Independent Learning Center/Virtual Independent Learning

Assistant Principals

Kathryn Agudo, Pittsburg High School
Jose Gutierrez, Pittsburg High School
Natalie Moreno, Pittsburg High School
Staci Belleci Webb, Pittsburg High School

Associate Principal

Eric Peyko, Pittsburg High School

Vice Principals

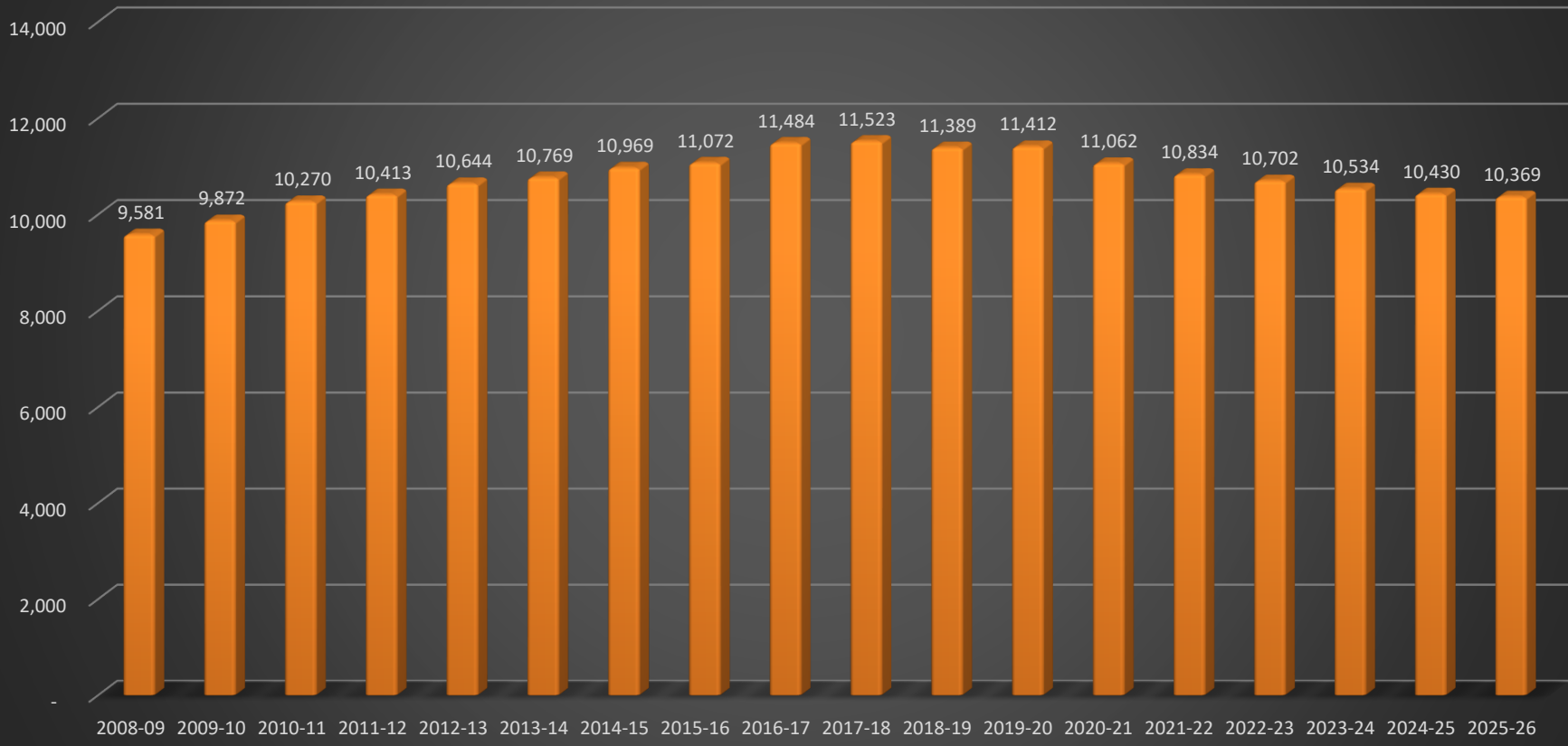
Josephine Knutsen, Foothill Elementary
Hue Phan, Heights Elementary
Vanessa Rodrigue, Highlands Elementary
Mia Aguirre, Los Medanos Elementary
Joanne Rovner-Curtis, Marina Vista Elementary
Joanne Ireland, Parkside Elementary
Vontre' Mason, Stoneman Elementary
Kenny Winkler, Willow Cove Elementary
Martha Campos-Lopez, Hillview Junior High
Trina Plummer, Hillview Junior High
ZaRinah Tillman-Perry, MLK Jr. Junior High
Helen Aboke, MLK Jr. Junior High
Karen Salazar, Rancho Medanos Junior High
Darren Gapultos, Rancho Medanos Junior High



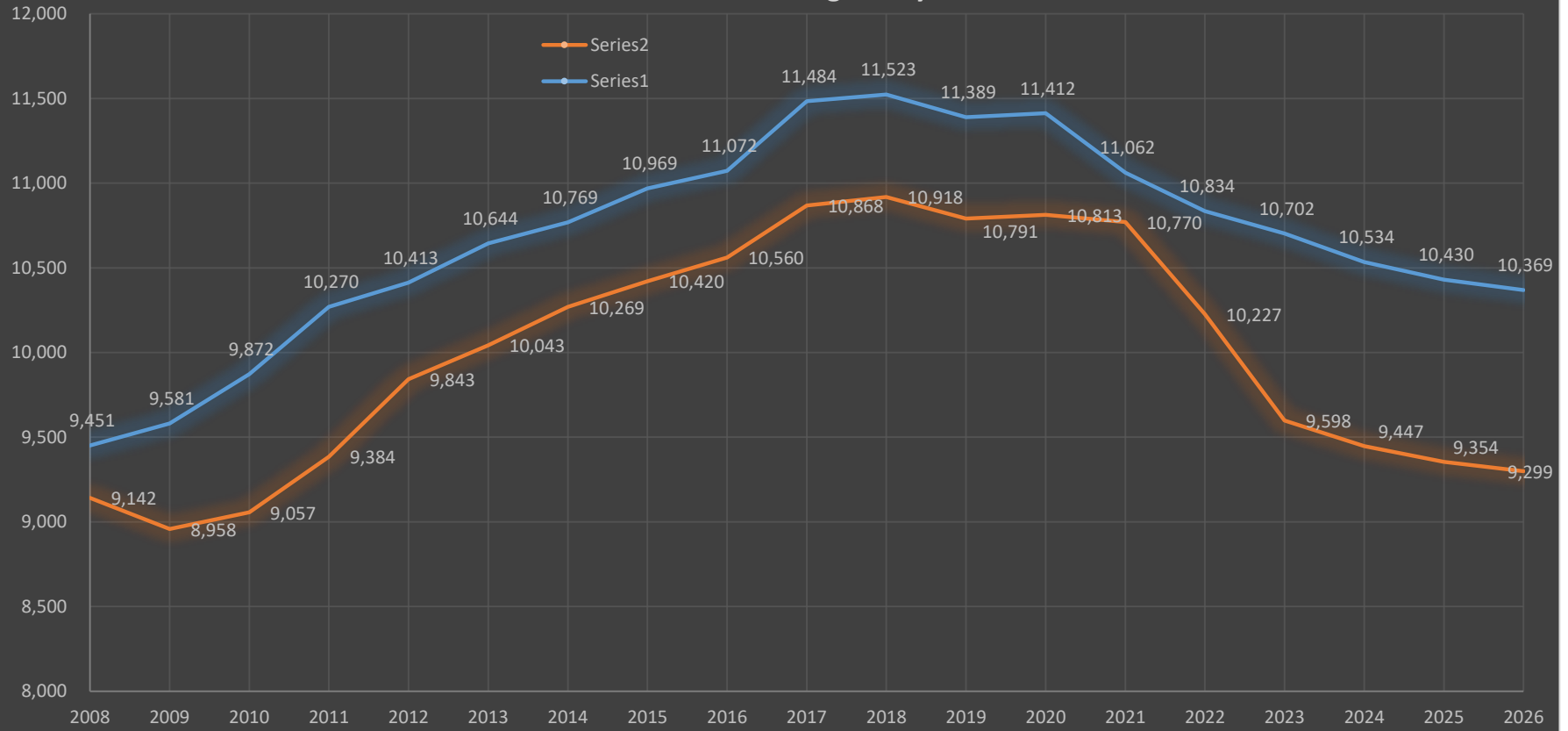
PITTSBURG UNIFIED SCHOOL DISTRICT

Enrollment Projections

Student Enrollment



Enrollment and ADA - Average Daily Attendance





PITTSBURG UNIFIED SCHOOL DISTRICT

LOCAL CONTROL FUNDING FORMULA

LCFF CALCULATOR

61788	5 digit District code or 7 digit School code (from the CDS code)	LEA: Pittsburg Unified
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title: Budget Development 2023/24
District	Projection Type	Created by: Sonya Marturano
5/30/2023	Projection Date	Email: smarturano@pittsburgusd.net
		Phone: 925-473-2304

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Pittsburg Unified (61788)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27	\$ 3,372.53	\$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pittsburg Unified (61788)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
NEW CHARTER SCHOOLS		New Charter School Name: <input style="width: 90%;" type="text"/>						
		Year that charter starts operation (select from drop down list): 2022-23						
(a) TRANSFER OF IN-LIEU PROPERTY TAX								
Note: Charter schools should contact sponsoring district(s) for In-lieu estimate								
I-4	F-6 / F-7	In-Lieu of Property Tax	-	-	-			
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)								
A-1.2, A-2.2, A-3.2		Enrollment (second prior year)	-	-				
A-1.1, A-2.1, A-3.1		Enrollment (first prior year)	-	-				
A-1, A-2, A-3		Enrollment	-	-	-			
B-1.2, B-2.2, B-3.2		Unduplicated Pupil Count (second prior year)	-	-				
B-1.1, B-2.1, B-3.1		Unduplicated Pupil Count (first prior year)	-	-				
B-1, B-2, B-3		Unduplicated Pupil Count	-	-	-			
			3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
C-1		Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1		Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location								
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.								
D-3		Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)								
ADA used for the Transitional Kindergarten Add-on ONLY :								
G-4	TK	(NEW beginning 2022-23)	-	-	-			
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year								
B-1		Grades TK-3	-	-	-			
B-2		Grades 4-6	-	-	-			
B-3		Grades 7-8	-	-	-			
B-4		Grades 9-12	-	-	-			
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS								
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.								
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.								
H-2		Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5		Minimum State Aid Adjustments	\$ -	\$ -	\$ -			

Pittsburg Unified (61788)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 16,022,396	\$ 17,679,317	\$ 18,445,571	\$ 18,445,571	\$ 18,445,571	\$ 18,445,571	\$ 18,445,571	\$ 18,445,571
B-5	Redevelopment Agency Local Revenue	\$ 2,248,633	\$ 2,700,977	\$ 2,700,977	\$ 2,700,977	\$ 2,700,977	\$ 2,700,977	\$ 2,700,977	\$ 2,700,977
	Less In-Lieu Property Tax Transfer	\$ (41,260)	\$ (16,955)	\$ (22,080)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 18,229,769	\$ 20,363,339	\$ 21,124,468	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	11,341	11,365						
A-1.1 / A-3.1	District Enrollment (first prior year)	11,365	11,015						
A-1 / A-3	District Enrollment	11,015	10,792	10,665	10,497	10,393	10,332		
A-2.2 / A-4.2	COE Enrollment (second prior year)	48	47						
A-2.1 / A-4.1	COE Enrollment (first prior year)	47	47						
A-2 / A-4	COE Enrollment	47	42	37	37	37	37		
	Total Enrollment	11,062	10,834	10,702	10,534	10,430	10,369	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	8,571	8,595						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	8,595	8,626						
B-1 / B-3	District Unduplicated Pupil Count	8,626	8,550	8,730	8,408	8,325	8,276		
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	30	34						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	34	35						
B-2 / B-4	COE Unduplicated Pupil Count	35	27	19	19	19	19		
	Total Unduplicated Pupil Count	8,661	8,577	8,749	8,427	8,344	8,295	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	78.30%	79.17%	81.75%	80.00%	80.00%	80.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	76.46%	77.66%	79.72%	80.30%	80.59%	80.00%	0.00%	0.00%

Pittsburg Unified (61788)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY :									
G-10	TK (Commencing in 2022-23)	-	-	151.57	237.60	279.00	316.80		
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	3,126.82	2,812.31	2,660.18	2,716.89	2,796.99	2,834.79		
B-2, D-7	Grades 4-6	2,369.95	2,276.64	2,158.31	2,036.94	2,010.84	1,921.74		
B-3, D-8	Grades 7-8	1,641.25	1,530.69	1,454.20	1,481.94	1,422.54	1,388.34		
B-4, D-9	Grades 9-12	3,595.45	3,584.52	3,304.97	3,191.06	3,102.86	3,133.46		
	TOTAL CURRENT YEAR ADA	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	9,278.33	-	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	1.82	1.03	1.11	1.11	1.11	1.11		
E-2, D-18	Grades 4-6	9.98	4.83	4.26	4.26	4.26	4.26		
E-3, D-19	Grades 7-8	6.72	2.34	6.66	6.66	6.66	6.66		
E-4, D-20	Grades 9-12	18.47	14.93	8.44	8.44	8.44	8.44		
	TOTAL NPS-CDS (Annual)	36.99	23.13	20.47	20.47	20.47	20.47	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
	DISTRICT TOTAL	10,770.46	10,227.29	9,598.13	9,447.30	9,353.70	9,298.80	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	5.09	3.33	4.68	4.68	4.68	4.68		
E-7, E-12	Grades 4-6	5.99	3.86	2.71	2.71	2.71	2.71		
E-8, E-13	Grades 7-8	11.67	6.49	2.00	2.00	2.00	2.00		
E-9, E-14	Grades 9-12	20.83	21.77	20.63	20.63	20.63	20.63		
	COUNTY TOTAL	43.58	35.45	30.02	30.02	30.02	30.02	-	-
	RATIO: District ADA-to-Enrollment	97.78%	94.77%	90.00%	90.00%	90.00%	90.00%	0.00%	0.00%
	RATIO: County ADA-to-Enrollment	92.72%	84.40%	81.14%	81.14%	81.14%	81.14%	0.00%	0.00%

Pittsburg Unified (61788) - Budget Development 2023/24		v.24.1		PY3		v.24.1		5/30/2023		PY2																																																																																																																																																																								
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<table border="1"> <thead> <tr> <th rowspan="2">Calculation Factors</th> <th colspan="2">COLA & Augmentation</th> <th colspan="2">Base Grant Proration</th> <th colspan="2">Unduplicated Pupil Percentage</th> <th colspan="2">Total</th> <th colspan="2">COLA & Augmentation</th> <th colspan="2">Base Grant Proration</th> <th colspan="2">Unduplicated Pupil Percentage</th> <th colspan="2">Total</th> </tr> <tr> <th>0.00%</th> <th>0.00%</th> <th>0.00%</th> <th>76.46%</th> <th>76.46%</th> <th>5.07%</th> <th>0.00%</th> <th>77.66%</th> <th>77.66%</th> <th>Prior ADA</th> <th>Base</th> <th>Grade Span</th> <th>Supplemental</th> <th>Concentration</th> <th></th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Grades TK-3</td> <td>3,133.73</td> <td>\$ 7,702</td> <td>\$ 801</td> <td>\$ 1,300</td> <td>\$ 912</td> <td>\$ 33,579,956</td> <td></td> <td></td> <td>3,131.18</td> <td>\$ 8,093</td> <td>\$ 842</td> <td>\$ 1,388</td> <td>\$ 1,316</td> <td>\$ 1,316</td> <td>\$ 36,443,241</td> <td></td> </tr> <tr> <td>Grades 4-6</td> <td>2,385.92</td> <td>7,818</td> <td></td> <td>1,196</td> <td>839</td> <td>23,507,039</td> <td></td> <td></td> <td>2,378.64</td> <td>8,215</td> <td></td> <td>1,276</td> <td>1,210</td> <td>1,210</td> <td>25,453,687</td> <td></td> </tr> <tr> <td>Grades 7-8</td> <td>1,659.64</td> <td>8,050</td> <td></td> <td>1,231</td> <td>864</td> <td>16,836,668</td> <td></td> <td></td> <td>1,650.08</td> <td>8,458</td> <td></td> <td>1,314</td> <td>1,246</td> <td>1,246</td> <td>18,179,716</td> <td></td> </tr> <tr> <td>Grades 9-12</td> <td>3,634.75</td> <td>9,329</td> <td>243</td> <td>1,464</td> <td>1,027</td> <td>43,845,356</td> <td></td> <td></td> <td>3,632.15</td> <td>9,802</td> <td>255</td> <td>1,562</td> <td>1,481</td> <td>1,481</td> <td>47,582,433</td> <td></td> </tr> <tr> <td>Subtract Necessary Small School ADA and Funding</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Base, Supplemental, and Concentration Grant</td> <td></td> <td>\$ 90,057,796</td> <td>\$ 3,393,362</td> <td>\$ 14,290,552</td> <td>\$ 10,027,309</td> <td>\$ 117,769,019</td> <td></td> <td></td> <td>\$ 94,439,879</td> <td>\$ 3,562,652</td> <td>\$ 15,221,753</td> <td>\$ 14,434,793</td> <td>\$ 14,434,793</td> <td>\$ 127,659,077</td> <td></td> </tr> <tr> <td>NSS Allowance</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>TOTAL BASE</td> <td>10,814.04</td> <td>\$ 90,057,796</td> <td>\$ 3,393,362</td> <td>\$ 14,290,552</td> <td>\$ 10,027,309</td> <td>\$ 117,769,019</td> <td></td> <td></td> <td>10,792.05</td> <td>\$ 94,439,879</td> <td>\$ 3,562,652</td> <td>\$ 15,221,753</td> <td>\$ 14,434,793</td> <td>\$ 127,659,077</td> <td></td> </tr> </tbody> </table>												Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total		0.00%	0.00%	0.00%	76.46%	76.46%	5.07%	0.00%	77.66%	77.66%	Prior ADA	Base	Grade Span	Supplemental	Concentration		Total	Grades TK-3	3,133.73	\$ 7,702	\$ 801	\$ 1,300	\$ 912	\$ 33,579,956			3,131.18	\$ 8,093	\$ 842	\$ 1,388	\$ 1,316	\$ 1,316	\$ 36,443,241		Grades 4-6	2,385.92	7,818		1,196	839	23,507,039			2,378.64	8,215		1,276	1,210	1,210	25,453,687		Grades 7-8	1,659.64	8,050		1,231	864	16,836,668			1,650.08	8,458		1,314	1,246	1,246	18,179,716		Grades 9-12	3,634.75	9,329	243	1,464	1,027	43,845,356			3,632.15	9,802	255	1,562	1,481	1,481	47,582,433		Subtract Necessary Small School ADA and Funding																	Total Base, Supplemental, and Concentration Grant		\$ 90,057,796	\$ 3,393,362	\$ 14,290,552	\$ 10,027,309	\$ 117,769,019			\$ 94,439,879	\$ 3,562,652	\$ 15,221,753	\$ 14,434,793	\$ 14,434,793	\$ 127,659,077		NSS Allowance																	TOTAL BASE	10,814.04	\$ 90,057,796	\$ 3,393,362	\$ 14,290,552	\$ 10,027,309	\$ 117,769,019			10,792.05	\$ 94,439,879	\$ 3,562,652	\$ 15,221,753	\$ 14,434,793	\$ 127,659,077	
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total																																																																																																																																																																			
	0.00%	0.00%	0.00%	76.46%	76.46%	5.07%	0.00%	77.66%	77.66%	Prior ADA	Base	Grade Span	Supplemental	Concentration		Total																																																																																																																																																																		
Grades TK-3	3,133.73	\$ 7,702	\$ 801	\$ 1,300	\$ 912	\$ 33,579,956			3,131.18	\$ 8,093	\$ 842	\$ 1,388	\$ 1,316	\$ 1,316	\$ 36,443,241																																																																																																																																																																			
Grades 4-6	2,385.92	7,818		1,196	839	23,507,039			2,378.64	8,215		1,276	1,210	1,210	25,453,687																																																																																																																																																																			
Grades 7-8	1,659.64	8,050		1,231	864	16,836,668			1,650.08	8,458		1,314	1,246	1,246	18,179,716																																																																																																																																																																			
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Total Base, Supplemental, and Concentration Grant		\$ 90,057,796	\$ 3,393,362	\$ 14,290,552	\$ 10,027,309	\$ 117,769,019			\$ 94,439,879	\$ 3,562,652	\$ 15,221,753	\$ 14,434,793	\$ 14,434,793	\$ 127,659,077																																																																																																																																																																				
NSS Allowance																																																																																																																																																																																		
TOTAL BASE	10,814.04	\$ 90,057,796	\$ 3,393,362	\$ 14,290,552	\$ 10,027,309	\$ 117,769,019			10,792.05	\$ 94,439,879	\$ 3,562,652	\$ 15,221,753	\$ 14,434,793	\$ 127,659,077																																																																																																																																																																				
ADD ONS:																																																																																																																																																																																		
Targeted Instructional Improvement Block Grant						\$ -										\$ -																																																																																																																																																																		
Home-to-School Transportation (COLA added commencing 2023-24)						502,579										502,579																																																																																																																																																																		
Small School District Bus Replacement Program (COLA added commencing 2023-24)																																																																																																																																																																																		
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	\$ -					TK ADA	-	TK Add-on rate	\$ -																																																																																																																																																																						
ECONOMIC RECOVERY TARGET PAYMENT																																																																																																																																																																																		
LCFF Entitlement Before Adjustments						\$ 118,271,598										\$ 128,161,656																																																																																																																																																																		
Miscellaneous Adjustments																																																																																																																																																																																		
ADJUSTED LCFF ENTITLEMENT						\$ 118,271,598										\$ 128,161,656																																																																																																																																																																		
Local Revenue (including RDA)						(18,229,769)										(20,363,339)																																																																																																																																																																		
Gross State Aid						\$ 100,041,829										\$ 107,798,317																																																																																																																																																																		
Education Protection Account Entitlement						(40,215,900)										(47,279,827)																																																																																																																																																																		
Net State Aid						\$ 59,825,929										\$ 60,518,490																																																																																																																																																																		
MINIMUM STATE AID CALCULATION																																																																																																																																																																																		
			12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA						N/A																																																																																																																																																																		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,404.62	10,814.04		\$ 58,445,777			\$ 5,404.62	10,792.05						\$ 58,326,929																																																																																																																																																																		
2012-13 NSS Allowance (deficit)			\$ -			-			\$ -							-																																																																																																																																																																		
Minimum State Aid Adjustments																																																																																																																																																																																		
Less Current Year Property Taxes/In-Lieu						(18,229,769)										(20,363,339)																																																																																																																																																																		
Less Education Protection Account Entitlement						(40,215,900)										(47,279,827)																																																																																																																																																																		
Subtotal State Aid for Historical RL/Charter General BG						\$ 108										\$ -																																																																																																																																																																		
Categorical Minimum State Aid						11,095,949										11,095,949																																																																																																																																																																		
Charter School Categorical Block Grant adjusted for ADA																																																																																																																																																																																		
Minimum State Aid Guarantee Before Proration Factor						\$ 11,096,057										\$ 11,095,949																																																																																																																																																																		
Proration Factor																0.00%																																																																																																																																																																		
Minimum State Aid Guarantee						\$ 11,096,057										\$ 11,095,949																																																																																																																																																																		
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																																																																																																																																																																		
LCFF Entitlement						-										-																																																																																																																																																																		
Minimum State Aid plus Property Taxes including RDA						-										-																																																																																																																																																																		
Offset						-										-																																																																																																																																																																		
Minimum State Aid Prior to Offset						-										-																																																																																																																																																																		
Total Minimum State Aid with Offset						-										-																																																																																																																																																																		
State Aid Before Additional State Aid						\$ 59,825,929										\$ 60,518,490																																																																																																																																																																		
ADDITIONAL STATE AID						\$ -										\$ -																																																																																																																																																																		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 59,825,929										\$ 60,518,490																																																																																																																																																																		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																																																																																																																																																																																		
Change Over Prior Year									8.36%	9,890,058																																																																																																																																																																								
LCFF Entitlement Per ADA						\$ 10,937										11,876																																																																																																																																																																		
Per-ADA Change Over Prior Year									8.59%	939																																																																																																																																																																								
Basic Aid Status (school districts only)																Non-Basic Aid																																																																																																																																																																		
LCFF SOURCES INCLUDING EXCESS TAXES																																																																																																																																																																																		
						2020-21					Increase					2021-22																																																																																																																																																																		
State Aid						\$ 59,825,929				1.16%	692,561					\$ 60,518,490																																																																																																																																																																		
Education Protection Account						40,215,900										47,279,827																																																																																																																																																																		
Property Taxes Net of In-Lieu Transfers						18,229,769				11.70%	2,133,570					20,363,339																																																																																																																																																																		
Charter In-Lieu Taxes						-				0.00%	-					-																																																																																																																																																																		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 118,271,598				2.39%	2,826,131					\$ 128,161,656																																																																																																																																																																		

Pittsburg Unified (61788) - Budget Development 2023/24		v.24.1		PY1		v.24.1		5/30/2023		CY					
LOCAL CONTROL FUNDING FORMULA						2022-23		2023-24							
LCFF ENTITLEMENT CALCULATION															
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		13.26%		0.00%		79.72%	79.72%			8.22%		0.00%		80.30%	80.30%
		3-PY Average								3-PY Average					
		ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		3,027.77	\$ 9,166	\$ 953	\$ 1,613	\$ 1,626	\$ 40,445,843			2,872.23	\$ 9,919	\$ 1,032	\$ 1,759	\$ 1,801	\$ 41,677,846
Grades 4-6		2,345.82	9,304		1,483	1,495	28,812,291			2,275.27	10,069		1,617	1,656	30,356,490
Grades 7-8		1,613.06	9,580		1,527	1,539	20,399,966			1,550.71	10,367		1,665	1,705	21,301,783
Grades 9-12		3,620.88	11,102	289	1,816	1,830	54,448,936			3,524.05	12,015	312	1,980	2,027	57,561,450
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-			-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 105,230,174	\$ 3,931,899	\$ 17,404,801	\$ 17,540,162	\$ 144,107,036				\$ 109,817,015	\$ 4,063,645	\$ 18,289,234	\$ 18,727,675	\$ 150,897,569	
NSS Allowance		-	-	-	-	-	-			-	-	-	-	-	-
TOTAL BASE		<u>10,607.53</u>	<u>\$ 105,230,174</u>	<u>\$ 3,931,899</u>	<u>\$ 17,404,801</u>	<u>\$ 17,540,162</u>	<u>\$ 144,107,036</u>			<u>10,222.26</u>	<u>\$ 109,817,015</u>	<u>\$ 4,063,645</u>	<u>\$ 18,289,234</u>	<u>\$ 18,727,675</u>	<u>\$ 150,897,569</u>
ADD ONS:															
Targeted Instructional Improvement Block Grant						\$ -									\$ -
Home-to-School Transportation (COLA added commencing 2023-24)						502,579									543,891
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-									-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	151.57	TK Add-on rate	\$ 2,813.00		426,366				TK ADA	237.60	TK Add-on rate	\$ 3,044.23		723,309
ECONOMIC RECOVERY TARGET PAYMENT						-									-
LCFF Entitlement Before Adjustments						\$ 145,035,981									\$ 152,164,769
Miscellaneous Adjustments						-									-
ADJUSTED LCFF ENTITLEMENT						<u>\$ 145,035,981</u>									<u>\$ 152,164,769</u>
Local Revenue (including RDA)						(21,124,468)									(21,146,548)
Gross State Aid						<u>\$ 123,911,513</u>									<u>\$ 131,018,221</u>
Education Protection Account Entitlement						(32,036,957)									(33,411,165)
Net State Aid						<u>\$ 91,874,556</u>									<u>\$ 97,607,056</u>
MINIMUM STATE AID CALCULATION															
		12-13 Rate		2022-23 ADA		N/A				12-13 Rate		2023-24 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,404.62		10,607.53		\$ 57,329,669				\$ 5,404.62		10,222.26		\$ 55,247,431	
2012-13 NSS Allowance (deficit)		\$ -		-		-				\$ -		-		-	
Minimum State Aid Adjustments						-								-	
Less Current Year Property Taxes/In-Lieu						(21,124,468)								(21,146,548)	
Less Education Protection Account Entitlement						(32,036,957)								(33,411,165)	
Subtotal State Aid for Historical RL/Charter General BG						<u>\$ 4,168,244</u>								<u>\$ 689,718</u>	
Categorical Minimum State Aid						11,095,949								11,095,949	
Charter School Categorical Block Grant adjusted for ADA						-								-	
Minimum State Aid Guarantee Before Proration Factor						<u>\$ 15,264,193</u>								<u>\$ 11,785,667</u>	
Proration Factor						0.00%								0.00%	
Minimum State Aid Guarantee						<u>\$ 15,264,193</u>								<u>\$ 11,785,667</u>	
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement						-								-	
Minimum State Aid plus Property Taxes including RDA						-								-	
Offset						-								-	
Minimum State Aid Prior to Offset						-								-	
Total Minimum State Aid with Offset						-								-	
State Aid Before Additional State Aid						<u>\$ 91,874,556</u>								<u>\$ 97,607,056</u>	
ADDITIONAL STATE AID						\$ -								\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						<u>\$ 91,874,556</u>								<u>\$ 97,607,056</u>	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)															
Change Over Prior Year			13.17%	16,874,325							4.92%	7,128,787			
LCFF Entitlement Per ADA						13,673								14,886	
Per-ADA Change Over Prior Year			15.13%	1,797							8.87%	1,213			
Basic Aid Status (school districts only)															
															<i>Non-Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES															
		Increase		2022-23		2023-24				Increase		2023-24			
State Aid		51.81%		31,356,066		\$ 91,874,556				6.24%		5,732,500		\$ 97,607,056	
Education Protection Account						32,036,957								33,411,165	
Property Taxes Net of In-Lieu Transfers		3.74%		761,129		21,124,468				0.10%		22,080		21,146,548	
Charter In-Lieu Taxes		0.00%		-		-				0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		25.06%		32,117,195		<u>\$ 145,035,981</u>				3.97%		5,754,580		<u>\$ 152,164,769</u>	

Pittsburg Unified (61788) - Budget Development 2023/24		v.24.1		CY1		v.24.1		CY2					
LOCAL CONTROL FUNDING FORMULA						2024-25		2025-26					
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
Calculation Factors		3.94%		0.00%		80.59%		80.59%					
		3-PY Average						3-PY Average					
		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3		2,735.58	\$ 10,310	\$ 1,072	\$ 1,835	\$ 1,893	\$ 41,334,000	2,730.48	\$ 10,649	\$ 1,107	\$ 1,881	\$ 1,910	\$ 42,451,619
Grades 4-6		2,164.27	10,466		1,687	1,741	30,069,874	2,075.67	10,810		1,730	1,757	29,674,246
Grades 7-8		1,497.60	10,775		1,737	1,792	21,421,632	1,461.55	11,129		1,781	1,808	21,511,242
Grades 9-12		3,389.25	12,488	325	2,065	2,131	57,649,277	3,228.70	12,899	335	2,117	2,151	56,508,595
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 109,316,674	\$ 4,034,048	\$ 18,269,869	\$ 18,854,192	\$ 150,474,783		\$ 109,427,466	\$ 4,104,256	\$ 18,165,076	\$ 18,448,904	\$ 150,145,702	
NSS Allowance		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE		<u>9,786.70</u>	<u>\$ 109,316,674</u>	<u>\$ 4,034,048</u>	<u>\$ 18,269,869</u>	<u>\$ 18,854,192</u>	<u>\$ 150,474,783</u>	<u>9,496.40</u>	<u>\$ 109,427,466</u>	<u>\$ 4,104,256</u>	<u>\$ 18,165,076</u>	<u>\$ 18,448,904</u>	<u>\$ 150,145,702</u>
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ -						\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						565,320						583,919	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	279.00	TK Add-on rate	\$ 3,164.17		882,804		TK ADA	316.80	TK Add-on rate	\$ 3,268.27		1,035,389
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF Entitlement Before Adjustments						\$ 151,922,907						\$ 151,765,010	
Miscellaneous Adjustments						-						-	
ADJUSTED LCFF ENTITLEMENT						\$ 151,922,907						\$ 151,765,010	
Local Revenue (including RDA)						(21,146,548)						(21,146,548)	
Gross State Aid						\$ 130,776,359						\$ 130,618,462	
Education Protection Account Entitlement						(33,247,879)						(33,323,054)	
Net State Aid						\$ 97,528,480						\$ 97,295,408	
MINIMUM STATE AID CALCULATION													
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2024-25 ADA		N/A			12-13 Rate	2025-26 ADA		N/A	
2012-13 NSS Allowance (deficit)			\$ 5,404.62	9,786.70		\$ 52,893,395		\$ 5,404.62	9,496.40		\$ 51,324,433		
Minimum State Aid Adjustments			\$ -	-		-		\$ -	-		-		
Less Current Year Property Taxes/In-Lieu						(21,146,548)					(21,146,548)		
Less Education Protection Account Entitlement						(33,247,879)					(33,323,054)		
Subtotal State Aid for Historical RL/Charter General BG						\$ -					\$ -		
Categorical Minimum State Aid						11,095,949					11,095,949		
Charter School Categorical Block Grant adjusted for ADA						-					-		
Minimum State Aid Guarantee Before Proration Factor						\$ 11,095,949					\$ 11,095,949		
Proration Factor						0.00%					0.00%		
Minimum State Aid Guarantee						\$ 11,095,949					\$ 11,095,949		
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-					-		
Minimum State Aid plus Property Taxes including RDA						-					-		
Offset						-					-		
Minimum State Aid Prior to Offset						-					-		
Total Minimum State Aid with Offset						-					-		
State Aid Before Additional State Aid						\$ 97,528,480					\$ 97,295,408		
ADDITIONAL STATE AID						\$ -					\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 97,528,480					\$ 97,295,408		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 151,922,907					\$ 151,765,010		
Change Over Prior Year			-0.16%	(241,862)					-0.10%	(157,897)			
LCFF Entitlement Per ADA						15,523					15,981		
Per-ADA Change Over Prior Year			4.28%	637					2.95%	458			
Basic Aid Status (school districts only)							Non-Basic Aid					Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES													
State Aid				Increase		2024-25			Increase		2025-26		
Education Protection Account		-0.08%		(78,576)		\$ 97,528,480		-0.24%	(233,072)		\$ 97,295,408		
Property Taxes Net of In-Lieu Transfers		0.00%		-		33,247,879		0.00%	-		33,323,054		
Charter In-Lieu Taxes		0.00%		-		21,146,548		0.00%	-		21,146,548		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-0.05%		(78,576)		\$ 151,922,907		-0.15%	(233,072)		\$ 151,765,010		



Pittsburg Unified (61788) - Budget Development 2023/24		v.24.1		CY3		v.24.1		CY4					
LOCAL CONTROL FUNDING FORMULA				2026-27		2027-28							
LCFF ENTITLEMENT CALCULATION													
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	3.19%		0.00%		0.00%		3.16%		0.00%		0.00%		
3-PY Average								3-PY Average					
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,782.89	\$ 10,989	\$ 1,143	\$ -	\$ -	\$ 33,762,021	1,877.26	\$ 11,336	\$ 1,179	\$ -	\$ -	\$ 23,493,909	
Grades 4-6	1,989.84	11,155				22,196,665	1,310.86	11,507				15,084,066	
Grades 7-8	1,430.94	11,484				16,432,915	936.96	11,847				11,100,165	
Grades 9-12	3,142.46	13,310	346			42,913,434	2,078.77	13,731	357			29,285,712	
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 111,036,901	\$ 4,268,134	\$ -	\$ -	\$ 115,305,035		\$ 76,008,441	\$ 2,955,411	\$ -	\$ -	\$ 78,963,852	
NSS Allowance		-				-		-				-	
TOTAL BASE	9,346.13	\$ 111,036,901	\$ 4,268,134	\$ -	\$ -	\$ 115,305,035	6,203.85	\$ 76,008,441	\$ 2,955,411	\$ -	\$ -	\$ 78,963,852	
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ -						\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						602,546						621,586	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-	
Transitional Kindergarten (Commencing 2022-23)						-						-	
TK ADA			TK Add-on rate	\$ 3,372.53		-	TK ADA		TK Add-on rate	\$ 3,479.10		-	
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF Entitlement Before Adjustments						\$ 115,907,581		\$ 79,585,438					
Miscellaneous Adjustments						-		-					
ADJUSTED LCFF ENTITLEMENT						\$ 115,907,581		\$ 79,585,438					
Local Revenue (including RDA)						(21,146,548)		(21,146,548)					
Gross State Aid						\$ 94,761,033		\$ 58,438,890					
Education Protection Account Entitlement						(33,841,918)		(23,173,724)					
Net State Aid						\$ 60,919,115		\$ 35,265,166					
MINIMUM STATE AID CALCULATION													
				12-13 Rate	2026-27 ADA	N/A			12-13 Rate	2027-28 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,404.62	9,346.13	\$ 50,512,281	\$ 5,404.62	6,203.85	\$ 33,529,452				
2012-13 NSS Allowance (deficit)				\$ -		-	\$ -		-				
Minimum State Aid Adjustments													
Less Current Year Property Taxes/In-Lieu						(21,146,548)			(21,146,548)				
Less Education Protection Account Entitlement						(33,841,918)			(23,173,724)				
Subtotal State Aid for Historical RL/Charter General BG						\$ -		\$ -					
Categorical Minimum State Aid						11,095,949			11,095,949				
Charter School Categorical Block Grant adjusted for ADA						-			-				
Minimum State Aid Guarantee Before Proration Factor						\$ 11,095,949		\$ 11,095,949					
Proration Factor						0.00%			0.00%				
Minimum State Aid Guarantee						\$ 11,095,949		\$ 11,095,949					
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-			-				
Minimum State Aid plus Property Taxes including RDA						-			-				
Offset						-			-				
Minimum State Aid Prior to Offset						-			-				
Total Minimum State Aid with Offset						-			-				
State Aid Before Additional State Aid						\$ 60,919,115		\$ 35,265,166					
ADDITIONAL STATE AID						\$ -		\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 60,919,115		\$ 35,265,166					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 115,907,581		\$ 79,585,438					
Change Over Prior Year				-23.63%	(35,857,429)				-31.34%	(36,322,143)			
LCFF Entitlement Per ADA						12,402						12,828	
Per-ADA Change Over Prior Year				-22.40%	(3,579)				3.43%	426			
Basic Aid Status (school districts only)													
						Non-Basic Aid			Non-Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase		2026-27	Increase		2027-28				
State Aid				-37.39%	(36,376,293)	\$ 60,919,115	-42.11%	(25,653,949)	\$ 35,265,166				
Education Protection Account						33,841,918			23,173,724				
Property Taxes Net of In-Lieu Transfers				0.00%	-	21,146,548	0.00%	-	21,146,548				
Charter In-Lieu Taxes				0.00%	-	-	0.00%	-	-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				-23.97%	(36,376,293)	\$ 115,907,581	-16.89%	(25,653,949)	\$ 79,585,438				



Pittsburg Unified (61788) - Budget Development 2023/24 5/30/23

EDUCATION PROTECTION ACCOUNT										
Certification Period:	Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	10,814.04	10,797.84	10,792.05	10,607.53	10,607.53	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 2,162,808	\$ 2,159,568	\$ 2,158,410	\$ 2,121,506	\$ 2,121,506	\$ 2,044,452	\$ 1,957,340	\$ 1,899,280	\$ 1,869,226	\$ 1,240,770
EPA PROPORTIONATE SHARE CAP										
B1, B4 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,351.92		\$ 6,206.77	\$ 6,613.93	\$ 6,613.93	\$ 7,157.60	\$ 7,439.61	\$ 7,684.37	\$ 7,929.50	\$ 8,180.07
B2, B5 Current Year Funded ADA, excluding NSS	10,814.04		10,792.05	10,607.53	10,607.53	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85
B-7 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	52.69		61.10	65.11	65.11	70.46	73.24	75.65	78.06	80.53
B-8 Current Year Funded ADA, including NSS	10,814.04		10,792.05	10,607.53	10,607.53	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85
Adjusted Total Revenue Limit	\$ 58,445,669		\$ 67,643,166	\$ 70,848,117	\$ 70,848,117	\$ 73,887,108	\$ 73,526,009	\$ 73,692,254	\$ 74,839,697	\$ 51,247,523
B-10 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 58,445,669	\$ 67,679,457	\$ 67,643,166	\$ 70,848,117	\$ 70,848,117	\$ 73,887,108	\$ 73,526,009	\$ 73,692,254	\$ 74,839,697	\$ 51,247,523
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 18,229,769	\$ 18,959,065	\$ 20,363,339	\$ 21,124,468	\$ 21,124,468	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 40,215,900	\$ 48,720,392	\$ 47,279,827	\$ 49,723,649	\$ 49,723,649	\$ 52,740,560	\$ 52,379,461	\$ 52,545,706	\$ 53,693,149	\$ 30,100,975
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$58,445,669	\$ 67,679,457	\$67,643,166	\$70,848,117	\$70,848,117	\$73,887,108	\$73,526,009	\$73,692,254	\$74,839,697	\$51,247,523
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		45.21920787%		45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 48,360,802	\$ 49,621,150	\$ 50,983,716	\$ 32,036,957	\$ 32,036,957	\$ 33,411,165	\$ 33,247,879	\$ 33,323,054	\$ 33,841,918	\$ 23,173,724
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 40,215,900	\$ 48,720,392	\$ 47,279,827	\$ 32,036,957	\$ 32,036,957	\$ 33,411,165	\$ 33,247,879	\$ 33,323,054	\$ 33,841,918	\$ 23,173,724
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	40,215,900	48,720,392	47,279,827	32,036,957	32,036,957	33,411,165	33,247,879	33,323,054	33,841,918	23,173,724
D-4 Prior Year Annual Adjustment	29,803	\$ (461,903)	(461,903)	\$ (1,440,565)	(1,440,565)	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	40,245,703	\$ 48,258,489	46,817,924	\$ 30,596,392	30,596,392	33,411,165	33,247,879	33,323,054	33,841,918	23,173,724
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 47,279,827		\$ 32,036,957			33,411,165	33,247,879	33,323,054	33,841,918	23,173,724

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

Pittsburg Unified (61788) - Budget Development 2023/24		5/30/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$90,057,796	\$94,439,879	\$105,230,174	\$109,817,015	\$109,316,674	\$109,427,466	\$111,036,901	\$76,008,441	
Grade Span Adjustment	3,393,362	3,562,652	3,931,899	4,063,645	4,034,048	4,104,256	4,268,134	2,955,411	
Supplemental Grant	14,290,552	15,221,753	17,404,801	18,289,234	18,269,869	18,165,076	-	-	
Concentration Grant	10,027,309	14,434,793	17,540,162	18,727,675	18,854,192	18,448,904	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	502,579	502,579	502,579	543,891	565,320	583,919	602,546	621,586	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	426,366	723,309	882,804	1,035,389	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$118,271,598	\$128,161,656	\$145,035,981	\$152,164,769	\$151,922,907	\$151,765,010	\$115,907,581	\$79,585,438	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	118,271,598	128,161,656	145,035,981	152,164,769	151,922,907	151,765,010	115,907,581	79,585,438	
LCFF Entitlement Per ADA	\$ 10,937	\$ 11,876	\$ 13,673	\$ 14,886	\$ 15,523	\$ 15,981	\$ 12,402	\$ 12,828	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 59,825,929	\$ 60,518,490	\$ 91,874,556	\$ 97,607,056	\$ 97,528,480	\$ 97,295,408	\$ 60,919,115	\$ 35,265,166	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 40,215,900	\$ 47,279,827	\$ 32,036,957	\$ 33,411,165	\$ 33,247,879	\$ 33,323,054	\$ 33,841,918	\$ 23,173,724	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 18,271,029	\$ 20,380,294	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	
In-Lieu of Property Taxes (Object Code 8096)	(41,260)	(16,955)	(22,080)	-	-	-	-	-	
<i>Property Taxes net of In-Lieu</i>	\$ 18,229,769	\$ 20,363,339	\$ 21,124,468	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	
TOTAL FUNDING	118,271,598	128,161,656	145,035,981	152,164,769	151,922,907	151,765,010	115,907,581	79,585,438	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ (40,215,900)	\$ (47,279,827)	\$ (32,036,957)	\$ (33,411,165)	\$ (33,247,879)	\$ (33,323,054)	\$ (33,841,918)	\$ (23,173,724)	
EPA in Excess to LCFF Funding	\$ 40,215,900	\$ 47,279,827	\$ 32,036,957	\$ 33,411,165	\$ 33,247,879	\$ 33,323,054	\$ 33,841,918	\$ 23,173,724	
Total LCFF Entitlement	118,271,598	128,161,656	145,035,981	152,164,769	151,922,907	151,765,010	115,907,581	79,585,438	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 40,215,900	\$ 47,279,827	\$ 32,036,957	\$ 33,411,165	\$ 33,247,879	\$ 33,323,054	\$ 33,841,918	\$ 23,173,724	
EPA, Current Year (Object Code 8012)	\$ 40,215,900	\$ 47,279,827	\$ 32,036,957	\$ 33,411,165	\$ 33,247,879	\$ 33,323,054	\$ 33,841,918	\$ 23,173,724	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ 29,803.00	\$ (461,903.00)	\$ (1,440,565.00)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Pittsburg Unified (61788) - Budget Development 2023/24		5/30/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 93,451,158	\$ 98,002,531	\$ 109,162,073	\$ 113,880,660	\$ 113,350,722	\$ 113,531,722	\$ 115,305,035	\$ 78,963,852	
Supplemental and Concentration Grant funding in the LCAP year	\$ 24,317,861	\$ 29,656,546	\$ 34,944,963	\$ 37,016,909	\$ 37,124,061	\$ 36,613,980	\$ -	\$ -	
Percentage to Increase or Improve Services	26.02%	30.26%	32.01%	32.51%	32.75%	32.25%	0.00%	0.00%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	11,015	10,792	10,665	10,497	10,393	10,332	-	-	
COE Enrollment	47	42	37	37	37	37	-	-	
Total Enrollment	11,062	10,834	10,702	10,534	10,430	10,369	0	0	
Unduplicated Pupil Count	8,626	8,550	8,730	8,408	8,325	8,276	-	-	
COE Unduplicated Pupil Count	35	27	19	19	19	19	-	-	
Total Unduplicated Pupil Count	8,661	8,577	8,749	8,427	8,344	8,295	0	0	
Rolling %, Supplemental Grant	76.4600%	77.6600%	79.7200%	80.3000%	80.5900%	80.0000%	0.0000%	0.0000%	
Rolling %, Concentration Grant	76.4600%	77.6600%	79.7200%	80.3000%	80.5900%	80.0000%	0.0000%	0.0000%	

Pittsburg Unified (61788) - Budget Development 2023/24		5/30/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			3,126.82	3,126.82	2,812.31	2,660.18	2,716.89	2,796.99	
Grades 4-6	Non Applicable Until 2022-23		2,369.95	2,369.95	2,276.64	2,158.31	2,036.94	2,010.84	
Grades 7-8	Non Applicable Until 2022-23		1,641.25	1,641.25	1,530.69	1,454.20	1,481.94	1,422.54	
Grades 9-12	Non Applicable Until 2022-23		3,595.45	3,595.45	3,584.52	3,304.97	3,191.06	3,102.86	
LCFF Subtotal	-	-	10,733.47	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	10,733.47	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3		3,126.82	3,126.82	2,812.31	2,660.18	2,716.89	2,796.99	2,834.79	
Grades 4-6	Non Applicable Until 2022-23		2,369.95	2,369.95	2,276.64	2,158.31	2,036.94	1,921.74	
Grades 7-8	Non Applicable Until 2022-23		1,641.25	1,641.25	1,530.69	1,454.20	1,481.94	1,422.54	
Grades 9-12	Non Applicable Until 2022-23		3,595.45	3,595.45	3,584.52	3,304.97	3,191.06	3,102.86	
LCFF Subtotal	-	10,733.47	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	9,278.33	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	10,733.47	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	9,278.33	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	3,126.82	3,126.82	2,812.31	2,660.18	2,716.89	2,796.99	2,834.79	-	
Grades 4-6	2,369.95	2,369.95	2,276.64	2,158.31	2,036.94	2,010.84	1,921.74	-	
Grades 7-8	1,641.25	1,641.25	1,530.69	1,454.20	1,481.94	1,422.54	1,388.34	-	
Grades 9-12	3,595.45	3,595.45	3,584.52	3,304.97	3,191.06	3,102.86	3,133.46	-	
LCFF Subtotal	10,733.47	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	9,278.33	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	10,733.47	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	9,278.33	-	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3			3,021.98	2,866.44	2,729.79	2,724.69	2,782.89	1,877.26	
Grades 4-6	Non Applicable Until 2022-23		2,338.85	2,268.30	2,157.30	2,068.70	1,989.84	1,310.86	
Grades 7-8	Non Applicable Until 2022-23		1,604.40	1,542.05	1,488.94	1,452.89	1,430.94	936.96	
Grades 9-12	Non Applicable Until 2022-23		3,591.81	3,494.98	3,360.18	3,199.63	3,142.46	2,078.77	
LCFF Subtotal	-	-	10,557.04	10,171.77	9,736.21	9,445.91	9,346.13	6,203.85	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	10,557.04	10,171.77	9,736.21	9,445.91	9,346.13	6,203.85	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
	-	-	-	-	-	-	-	-	
Current Year ADA									
Grades TK-3	3,126.82	2,812.31	2,660.18	2,716.89	2,796.99	2,834.79	-	-	
Grades 4-6	2,369.95	2,276.64	2,158.31	2,036.94	2,010.84	1,921.74	-	-	
Grades 7-8	1,641.25	1,530.69	1,454.20	1,481.94	1,422.54	1,388.34	-	-	
Grades 9-12	3,595.45	3,584.52	3,304.97	3,191.06	3,102.86	3,133.46	-	-	
LCFF Subtotal	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	9,278.33	-	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	10,733.47	10,204.16	9,577.66	9,426.83	9,333.23	9,278.33	-	-	
Change in LCFF ADA (excludes NSS ADA)	-	(529.31)	(626.50)	(150.83)	(93.60)	(54.90)	(9,278.33)	-	
	No Change	Decline	Decline	Decline	Decline	Decline	Decline	No Change	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	3,126.82	3,126.82	3,021.98	2,866.44	2,729.79	2,724.69	2,782.89	1,877.26	
Grades 4-6	2,369.95	2,369.95	2,338.85	2,268.30	2,157.30	2,068.70	1,989.84	1,310.86	
Grades 7-8	1,641.25	1,641.25	1,604.40	1,542.05	1,488.94	1,452.89	1,430.94	936.96	
Grades 9-12	3,595.45	3,595.45	3,591.81	3,494.98	3,360.18	3,199.63	3,142.46	2,078.77	
Subtotal	10,733.47	10,733.47	10,557.04	10,171.77	9,736.21	9,445.91	9,346.13	6,203.85	
	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	

Pittsburg Unified (61788) - Budget Development 2023/24		5/30/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
NPS, CDS, & COE Operated									
Grades TK-3	6.91	4.36	5.79	5.79	5.79	5.79	-	-	
Grades 4-6	15.97	8.69	6.97	6.97	6.97	6.97	-	-	
Grades 7-8	18.39	8.83	8.66	8.66	8.66	8.66	-	-	
Grades 9-12	39.30	36.70	29.07	29.07	29.07	29.07	-	-	
Subtotal	80.57	58.58	50.49	50.49	50.49	50.49	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	3,133.73	2,816.67	2,665.97	2,722.68	2,802.78	2,840.58	-	-	
Grades 4-6	2,385.92	2,285.33	2,165.28	2,043.91	2,017.81	1,928.71	-	-	
Grades 7-8	1,659.64	1,539.52	1,462.86	1,490.60	1,431.20	1,397.00	-	-	
Grades 9-12	3,634.75	3,621.22	3,334.04	3,220.13	3,131.93	3,162.53	-	-	
Total Actual ADA	10,814.04	10,262.74	9,628.15	9,477.32	9,383.72	9,328.82	-	-	
TOTAL FUNDED ADA									
Grades TK-3	3,133.73	3,131.18	3,027.77	2,872.23	2,735.58	2,730.48	2,782.89	1,877.26	
Grades 4-6	2,385.92	2,378.64	2,345.82	2,275.27	2,164.27	2,075.67	1,989.84	1,310.86	
Grades 7-8	1,659.64	1,650.08	1,613.06	1,550.71	1,497.60	1,461.55	1,430.94	936.96	
Grades 9-12	3,634.75	3,632.15	3,620.88	3,524.05	3,389.25	3,228.70	3,142.46	2,078.77	
Total Funded ADA	10,814.04	10,792.05	10,607.53	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	529.31	979.38	744.94	402.98	167.58	9,346.13	6,203.85	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	-	-	151.57	237.60	279.00	316.80	-	-	

Pittsburg Unified (61788) - Budget Development 2023/24		5/30/2023								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 10,716	\$ 11,639	\$ 13,358	\$ 14,511	\$ 15,110	\$ 15,547	\$ 12,132	\$ 12,515		
Grades 4-6	\$ 9,852	\$ 10,701	\$ 12,282	\$ 13,342	\$ 13,894	\$ 14,296	\$ 11,155	\$ 11,507		
Grades 7-8	\$ 10,145	\$ 11,017	\$ 12,647	\$ 13,737	\$ 14,304	\$ 14,718	\$ 11,484	\$ 11,847		
Grades 9-12	\$ 12,063	\$ 13,100	\$ 15,037	\$ 16,334	\$ 17,009	\$ 17,502	\$ 13,656	\$ 14,088		
Base Grants										
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336		
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507		
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847		
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731		
Grade Span Adjustment										
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179		
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357		
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515		
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507		
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847		
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088		
Prorated Base Grants										
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336		
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507		
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847		
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731		
Prorated Grade Span Adjustment										
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179		
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357		
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503		
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301		
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369		
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818		
Actual - 1.00 ADA, Local UPP as follows:										
	76.46%	77.66%	79.72%	80.30%	80.59%	80.00%	0.00%	0.00%		
Grades TK-3	\$ 1,300	\$ 1,388	\$ 1,613	\$ 1,759	\$ 1,835	\$ 1,881	\$ -	\$ -		
Grades 4-6	\$ 1,196	\$ 1,276	\$ 1,483	\$ 1,617	\$ 1,687	\$ 1,730	\$ -	\$ -		
Grades 7-8	\$ 1,231	\$ 1,314	\$ 1,527	\$ 1,665	\$ 1,737	\$ 1,781	\$ -	\$ -		
Grades 9-12	\$ 1,464	\$ 1,562	\$ 1,816	\$ 1,980	\$ 2,065	\$ 2,117	\$ -	\$ -		
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP	50%	65%	65%	65%	65%	65%	65%	65%	65%	
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135		
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480		
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701		
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157		
Actual - 1.00 ADA, Local UPP >55% as follows:										
	21.4600%	22.6600%	24.7200%	25.3000%	25.5900%	25.0000%	0.0000%	0.0000%		
Grades TK-3	\$ 912	\$ 1,316	\$ 1,626	\$ 1,801	\$ 1,893	\$ 1,910	\$ -	\$ -		
Grades 4-6	\$ 839	\$ 1,210	\$ 1,495	\$ 1,656	\$ 1,741	\$ 1,757	\$ -	\$ -		
Grades 7-8	\$ 864	\$ 1,246	\$ 1,539	\$ 1,705	\$ 1,792	\$ 1,808	\$ -	\$ -		
Grades 9-12	\$ 1,027	\$ 1,481	\$ 1,830	\$ 2,027	\$ 2,131	\$ 2,151	\$ -	\$ -		

IN-LIEU PROPERTY TAX TRANSFER								
For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA								
1. Property Taxes per ADA								
2a. Adjusted base revenue per ADA x charter school ADA								
For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.								
1. Property taxes per ADA x District of Residence ADA								
2a. Adjusted base revenue per ADA x District of Residence ADA								
To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Local Property Taxes (w/out RDA)	\$ 16,022,396	\$ 17,679,317	\$ 18,445,571	\$ 18,445,571	\$ 18,445,571	\$ 18,445,571	\$ 18,445,571	\$ 18,445,571
District LCFF ADA	10,814.04	10,792.05	10,607.53	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85
Total Charter LCFF ADA	27.92	10.36	12.03	-	-	-	-	-
Total LCFF ADA	10,841.96	10,802.41	10,619.56	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85
Property Taxes per ADA	\$ 1,477.81	\$ 1,636.61	\$ 1,736.94	\$ 1,804.45	\$ 1,884.76	\$ 1,942.38	\$ 1,973.61	\$ 2,973.25
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	41,260	16,955	22,080	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 41,260	\$ 16,955	\$ 22,080	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
1	-	-	-	-	-	-	-	-
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	-	-	-	-	-	-	-	-
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	-	-	-	-	-	-	-	-
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	-	-	-	-	-	-	-
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	-	-	-	-	-	-	-	-
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



PITTSBURG UNIFIED SCHOOL DISTRICT

EDUCATION PROTECTION ACT 2023-2024

Pittsburg Unified (61788) - Budget Development 2023/24 5/30/23

EDUCATION PROTECTION ACCOUNT										
Certification Period:	Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	10,814.04	10,797.84	10,792.05	10,607.53	10,607.53	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 2,162,808	\$ 2,159,568	\$ 2,158,410	\$ 2,121,506	\$ 2,121,506	\$ 2,044,452	\$ 1,957,340	\$ 1,899,280	\$ 1,869,226	\$ 1,240,770
EPA PROPORTIONATE SHARE CAP										
B1, B4 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,351.92		\$ 6,206.77	\$ 6,613.93	\$ 6,613.93	\$ 7,157.60	\$ 7,439.61	\$ 7,684.37	\$ 7,929.50	\$ 8,180.07
B2, B5 Current Year Funded ADA, excluding NSS	10,814.04		10,792.05	10,607.53	10,607.53	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85
B-7 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	52.69		61.10	65.11	65.11	70.46	73.24	75.65	78.06	80.53
B-8 Current Year Funded ADA, including NSS	10,814.04		10,792.05	10,607.53	10,607.53	10,222.26	9,786.70	9,496.40	9,346.13	6,203.85
Adjusted Total Revenue Limit	\$ 58,445,669		\$ 67,643,166	\$ 70,848,117	\$ 70,848,117	\$ 73,887,108	\$ 73,526,009	\$ 73,692,254	\$ 74,839,697	\$ 51,247,523
B-10 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 58,445,669	\$ 67,679,457	\$ 67,643,166	\$ 70,848,117	\$ 70,848,117	\$ 73,887,108	\$ 73,526,009	\$ 73,692,254	\$ 74,839,697	\$ 51,247,523
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 18,229,769	\$ 18,959,065	\$ 20,363,339	\$ 21,124,468	\$ 21,124,468	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548	\$ 21,146,548
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 40,215,900	\$ 48,720,392	\$ 47,279,827	\$ 49,723,649	\$ 49,723,649	\$ 52,740,560	\$ 52,379,461	\$ 52,545,706	\$ 53,693,149	\$ 30,100,975
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$58,445,669	\$ 67,679,457	\$67,643,166	\$70,848,117	\$70,848,117	\$73,887,108	\$73,526,009	\$73,692,254	\$74,839,697	\$51,247,523
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		45.21920787%		45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 48,360,802	\$ 49,621,150	\$ 50,983,716	\$ 32,036,957	\$ 32,036,957	\$ 33,411,165	\$ 33,247,879	\$ 33,323,054	\$ 33,841,918	\$ 23,173,724
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 40,215,900	\$ 48,720,392	\$ 47,279,827	\$ 32,036,957	\$ 32,036,957	\$ 33,411,165	\$ 33,247,879	\$ 33,323,054	\$ 33,841,918	\$ 23,173,724
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	40,215,900	48,720,392	47,279,827	32,036,957	32,036,957	33,411,165	33,247,879	33,323,054	33,841,918	23,173,724
D-4 Prior Year Annual Adjustment	29,803	\$ (461,903)	(461,903)	\$ (1,440,565)	(1,440,565)	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	40,245,703	\$ 48,258,489	46,817,924	\$ 30,596,392	30,596,392	33,411,165	33,247,879	33,323,054	33,841,918	23,173,724
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 47,279,827		\$ 32,036,957			33,411,165	33,247,879	33,323,054	33,841,918	23,173,724

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



PITTSBURG UNIFIED SCHOOL DISTRICT

PLANNING FACTORS 2023-2024

Planning Factors for 2023-24 and Multi-Year Projections

Key planning factors for LEAs to incorporate into their 2023-24 adopted budgets and multi-year projections (MYPs) based on the latest information available are listed below:

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	3.94%	3.29%
Special Education COLA	8.22%	3.94%	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$16.00*	\$16.50**	\$16.90***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio	\$3,044	\$3,164	\$3,268
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.81	\$39.30	\$40.59
9-12 per ADA	\$72.84	\$75.71	\$78.20
Charters			
K-8 per ADA	\$19.85	\$20.63	\$21.31
9-12 per ADA	\$55.17	\$57.34	\$59.23

*Effective January 1, 2024.

**Effective January 1, 2025.

***Effective January 1, 2026.



PITTSBURG UNIFIED SCHOOL DISTRICT

Multi-Year Projection Budget Development

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	151,964,769.00	-0.03%	151,922,907.00	-0.10%	151,765,010.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,239,864.00	0.00%	3,239,864.00	0.00%	3,239,864.00
4. Other Local Revenues	8600-8799	2,232,093.00	-81.91%	403,730.00	0.00%	403,730.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(66,468,030.00)	1.23%	(67,284,208.00)	0.22%	(67,429,710.00)
6. Total (Sum lines A1 thru A5c)		90,968,696.00	-2.95%	88,282,293.00	-0.34%	87,978,894.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,751,380.00		41,342,275.00
b. Step & Column Adjustment				590,895.00		599,463.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						2,941,698.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,751,380.00	1.45%	41,342,275.00	8.57%	44,883,436.00
2. Classified Salaries						
a. Base Salaries				13,150,030.00		13,340,705.00
b. Step & Column Adjustment				190,675.00		193,440.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						3,186,840.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,150,030.00	1.45%	13,340,705.00	25.34%	16,720,985.00
3. Employee Benefits	3000-3999	25,576,821.10	4.11%	26,629,305.10	13.79%	30,300,432.68
4. Books and Supplies	4000-4999	3,531,614.82	7.24%	3,787,358.82	6.65%	4,039,080.82
5. Services and Other Operating Expenditures	5000-5999	10,434,563.00	3.00%	10,747,600.00	3.00%	11,070,028.00
6. Capital Outlay	6000-6999	76,635.00	0.00%	76,635.00	0.00%	76,635.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(340,434.00)	0.00%	(340,434.00)	0.00%	(340,434.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	355,221.00	0.00%	355,221.00	0.00%	355,221.00
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)		93,535,830.92	2.57%	95,938,665.92	11.64%	107,105,384.50

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)		(2,567,134.92)		(7,656,372.92)		(19,126,490.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,319,635.20		17,752,500.28		10,096,127.36
2. Ending Fund Balance (Sum lines C and D1)		17,752,500.28		10,096,127.36		(9,030,363.14)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	6,442,324.11		1,746,385.40		
2. Other Commitments	9760	1,000,000.00		2,000,000.00		3,000,000.00
d. Assigned	9780	2,521,881.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,442,324.11		6,324,741.96		6,428,932.29
2. Unassigned/Unappropriated	9790	1,320,971.06		0.00		(18,484,295.43)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,752,500.28		10,096,127.36		(9,030,363.14)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	6,442,324.11		1,746,385.40		0.00
b. Reserve for Economic Uncertainties	9789	6,442,324.11		6,324,741.96		6,428,932.29
c. Unassigned/Unappropriated	9790	1,320,971.06		0.00		(18,484,295.43)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,205,619.28		8,071,127.36		(12,055,363.14)

F. ASSUMPTIONS

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

The adjustments in cells B1d and B2d represent a shift in salaries from the restricted general fund (one-time funds) to the unrestricted general fund in fiscal year 2025/26.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,632,098.00	0.00%	3,632,098.00	0.00%	3,632,098.00
2. Federal Revenues	8100-8299	20,844,411.00	-72.96%	5,635,590.00	0.00%	5,635,590.00
3. Other State Revenues	8300-8599	24,284,853.88	-11.99%	21,371,947.88	0.00%	21,371,947.88
4. Other Local Revenues	8600-8799	5,488,469.00	0.00%	5,488,469.00	0.00%	5,488,469.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	66,468,030.00	1.23%	67,284,208.00	0.22%	67,429,710.00
6. Total (Sum lines A1 thru A5c)		120,717,861.88	-14.34%	103,412,312.88	0.14%	103,557,814.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,198,903.00		31,651,287.00
b. Step & Column Adjustment				452,384.00		458,944.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(2,941,698.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,198,903.00	1.45%	31,651,287.00	-7.84%	29,168,533.00
2. Classified Salaries						
a. Base Salaries				16,704,733.45		16,946,952.45
b. Step & Column Adjustment				242,219.00		245,731.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(3,186,840.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,704,733.45	1.45%	16,946,952.45	-17.35%	14,005,843.45
3. Employee Benefits	3000-3999	29,634,903.99	3.04%	30,534,556.99	-5.76%	28,774,793.41
4. Books and Supplies	4000-4999	3,651,560.62	-7.82%	3,366,051.22	0.00%	3,366,051.22
5. Services and Other Operating Expenditures	5000-5999	33,657,097.51	-13.41%	29,142,852.51	-1.75%	28,632,771.51
6. Capital Outlay	6000-6999	3,391,741.60	-91.89%	275,000.00	0.00%	275,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,915,310.00	0.00%	2,915,310.00	0.00%	2,915,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	54,056.00	0.00%	54,056.00	0.00%	54,056.00
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)		121,208,306.17	-5.22%	114,886,066.17	-6.70%	107,192,358.59
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(490,444.29)		(11,473,753.29)		(3,634,543.71)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,691,851.96		27,201,407.67		15,727,654.38
2. Ending Fund Balance (Sum lines C and D1)		27,201,407.67		15,727,654.38		12,093,110.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	27,201,407.67		15,727,654.38		12,093,110.67
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,201,407.67		15,727,654.38		12,093,110.67
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustments in cells B1d and B2d represent a shift in salaries from the restricted general fund (one-time funds) to the unrestricted general fund in fiscal year 2025/26.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	155,596,867.00	-0.03%	155,555,005.00	-0.10%	155,397,108.00
2. Federal Revenues	8100-8299	20,844,411.00	-72.96%	5,635,590.00	0.00%	5,635,590.00
3. Other State Revenues	8300-8599	27,524,717.88	-10.58%	24,611,811.88	0.00%	24,611,811.88
4. Other Local Revenues	8600-8799	7,720,562.00	-23.68%	5,892,199.00	0.00%	5,892,199.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		211,686,557.88	-9.44%	191,694,605.88	-0.08%	191,536,708.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				71,950,283.00		72,993,562.00
b. Step & Column Adjustment				1,043,279.00		1,058,407.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,950,283.00	1.45%	72,993,562.00	1.45%	74,051,969.00
2. Classified Salaries						
a. Base Salaries				29,854,763.45		30,287,657.45
b. Step & Column Adjustment				432,894.00		439,171.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,854,763.45	1.45%	30,287,657.45	1.45%	30,726,828.45
3. Employee Benefits	3000-3999	55,211,725.09	3.54%	57,163,862.09	3.34%	59,075,226.09
4. Books and Supplies	4000-4999	7,183,175.44	-0.41%	7,153,410.04	3.52%	7,405,132.04
5. Services and Other Operating Expenditures	5000-5999	44,091,660.51	-9.53%	39,890,452.51	-0.47%	39,702,799.51
6. Capital Outlay	6000-6999	3,468,376.60	-89.86%	351,635.00	0.00%	351,635.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,915,310.00	0.00%	2,915,310.00	0.00%	2,915,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(286,378.00)	0.00%	(286,378.00)	0.00%	(286,378.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	355,221.00	0.00%	355,221.00	0.00%	355,221.00
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)		214,744,137.09	-1.83%	210,824,732.09	1.65%	214,297,743.09
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,057,579.21)		(19,130,126.21)		(22,761,034.21)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		48,011,487.16		44,953,907.95		25,823,781.74
2. Ending Fund Balance (Sum lines C and D1)		44,953,907.95		25,823,781.74		3,062,747.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	27,201,407.67		15,727,654.38		12,093,110.67
c. Committed						
1. Stabilization Arrangements	9750	6,442,324.11		1,746,385.40		0.00
2. Other Commitments	9760	1,000,000.00		2,000,000.00		3,000,000.00
d. Assigned	9780	2,521,881.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,442,324.11		6,324,741.96		6,428,932.29
2. Unassigned/Unappropriated	9790	1,320,971.06		0.00		(18,484,295.43)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,953,907.95		25,823,781.74		3,062,747.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	6,442,324.11		1,746,385.40		0.00
b. Reserve for Economic Uncertainties	9789	6,442,324.11		6,324,741.96		6,428,932.29
c. Unassigned/Unappropriated	9790	1,320,971.06		0.00		(18,484,295.43)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,205,619.28		8,071,127.36		(12,055,363.14)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.62%		3.83%		-5.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): <hr/>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,447.30		9,353.70		9,298.80
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)						
		214,744,137.09		210,824,732.09		214,297,743.09
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)						
		214,744,137.09		210,824,732.09		214,297,743.09
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)						
		6,442,324.11		6,324,741.96		6,428,932.29
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)						
		6,442,324.11		6,324,741.96		6,428,932.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		NO



PITTSBURG UNIFIED SCHOOL DISTRICT

Statement of Excess Reserves

District: Pittsburg Unified School District
 CDS #: 61788

**Adopted Budget
 2023-24 Budget Attachment**

Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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.

Combined Assigned and Unassigned/unappropriated Fund Balances			<u>Reference</u>
Form	Fund	2023-24 Budget	
01	General Fund/County School Service Fund	\$44,953,907.95	Resource 0000-1999, Objects 9780/9789/9790 Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$44,953,907.95	
District Standard Reserve Level		3%	Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)
Less District Minimum Reserve for Economic Uncertainties		\$6,442,324.11	Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)
Remaining Balance to Substantiate Need		\$38,511,583.84	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	\$25,000.00	Nonspendable Revolving Cash
01	General Fund/County School Service Fund	\$27,201,407.67	Restricted Ending Fund Balance
01	General Fund/County School Service Fund	\$6,442,324.11	Board's Reserve
01	General Fund/County School Service Fund	\$1,000,000.00	Reserve for Technology Replacement
01	General Fund/County School Service Fund	\$2,521,881.00	Assigned Balance - Parcel Tax Reserve
01	General Fund/County School Service Fund	\$1,320,971.06	Unassigned/Unappropriated
Total of Substantiated Needs		\$38,511,583.84	

Remaining Unsubstantiated Balance **\$0.00** **Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



PITTSBURG UNIFIED SCHOOL DISTRICT

All Funds Summary



PITTSBURG UNIFIED SCHOOL DISTRICT

SACS REPORT

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 2000 Railroad Avenue, Pittsburg

Date: June 9, 2023

Adoption Date: June 28, 2023

Signed: _____

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

Public Hearing:

Place: 2000 Railroad Avenue,
Pittsburg

Date: June 14, 2023

Time: 6:30 PM

Contact person for additional information on the budget reports:

Name: Hitesh Haria

Title: Associate Superintendent, Business

Telephone: 925-473-2302

E-mail: hharia@pittsburgusd.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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:	06/28/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Contra Costa County Schools Insurance Group
550 Ellinwood Way, Pleasant Hill, CA 94523

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/28/23 _____

For additional information on this certification, please contact:

Name: Hitesh Haria _____
Title: Associate Superintendent, Business Services _____
Telephone: 925-473-2302 _____
E-mail: hharia@pittsburgusd.net _____

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	143,115,632.00	3,112,595.00	146,228,227.00	151,964,769.00	3,632,098.00	155,596,867.00	6.4%
2) Federal Revenue		8100-8299	0.00	17,793,970.18	17,793,970.18	0.00	20,844,411.00	20,844,411.00	17.1%
3) Other State Revenue		8300-8599	3,208,967.00	38,544,886.90	41,753,853.90	3,239,864.00	24,284,853.88	27,524,717.88	-34.1%
4) Other Local Revenue		8600-8799	2,140,668.36	5,573,837.89	7,714,506.25	2,232,093.00	5,488,469.00	7,720,562.00	0.1%
5) TOTAL, REVENUES			148,465,267.36	65,025,289.97	213,490,557.33	157,436,726.00	54,249,831.88	211,686,557.88	-0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,574,700.10	31,255,618.57	69,830,318.67	40,751,380.00	31,198,903.00	71,950,283.00	3.0%
2) Classified Salaries		2000-2999	12,173,731.93	15,261,316.66	27,435,048.59	13,150,030.00	16,704,733.45	29,854,763.45	8.8%
3) Employee Benefits		3000-3999	23,027,826.87	26,591,336.74	49,619,163.61	25,576,821.10	29,634,903.99	55,211,725.09	11.3%
4) Books and Supplies		4000-4999	4,083,128.46	8,458,484.90	12,541,613.36	3,531,614.82	3,651,560.62	7,183,175.44	-42.7%
5) Services and Other Operating Expenditures		5000-5999	9,533,917.91	33,775,516.18	43,309,434.09	10,434,563.00	33,657,097.51	44,091,660.51	1.8%
6) Capital Outlay		6000-6999	99,716.00	1,714,487.84	1,814,203.84	76,635.00	3,391,741.60	3,468,376.60	91.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	2,915,310.00	2,915,310.00	0.00	2,915,310.00	2,915,310.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(454,359.53)	147,981.53	(306,378.00)	(340,434.00)	54,056.00	(286,378.00)	-6.5%
9) TOTAL, EXPENDITURES			87,038,661.74	120,120,052.42	207,158,714.16	93,180,609.92	121,208,306.17	214,388,916.09	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			61,426,605.62	(55,094,762.45)	6,331,843.17	64,256,116.08	(66,958,474.29)	(2,702,358.21)	-142.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	355,221.00	419,031.75	774,252.75	355,221.00	0.00	355,221.00	-54.1%
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	(61,697,679.40)	61,697,679.40	0.00	(66,468,030.00)	66,468,030.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,052,900.40)	61,278,647.65	(774,252.75)	(66,823,251.00)	66,468,030.00	(355,221.00)	-54.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(626,294.78)	6,183,885.20	5,557,590.42	(2,567,134.92)	(490,444.29)	(3,057,579.21)	-155.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,945,929.98	21,507,966.76	42,453,896.74	20,319,635.20	27,691,851.96	48,011,487.16	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			20,945,929.98	21,507,966.76	42,453,896.74	20,319,635.20	27,691,851.96	48,011,487.16	13.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,945,929.98	21,507,966.76	42,453,896.74	20,319,635.20	27,691,851.96	48,011,487.16	13.1%
2) Ending Balance, June 30 (E + F1e)			20,319,635.20	27,691,851.96	48,011,487.16	17,752,500.28	27,201,407.67	44,953,907.95	-6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	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	27,691,851.96	27,691,851.96	0.00	27,201,407.67	27,201,407.67	-1.8%
c) Committed									
Stabilization Arrangements		9750	6,442,324.11	0.00	6,442,324.11	6,442,324.11	0.00	6,442,324.11	0.0%
Other Commitments		9760	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
d) Assigned									
Other Assignments		9780	2,072,353.98	0.00	2,072,353.98	2,521,881.00	0.00	2,521,881.00	21.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,442,324.11	0.00	6,442,324.11	6,442,324.11	0.00	6,442,324.11	0.0%
Unassigned/Unappropriated Amount		9790	4,337,633.00	0.00	4,337,633.00	1,320,971.06	0.00	1,320,971.06	-69.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	92,608,979.00	0.00	92,608,979.00	97,607,056.00	0.00	97,607,056.00	5.4%
Education Protection Account State Aid - Current Year		8012	29,837,451.00	0.00	29,837,451.00	33,411,165.00	0.00	33,411,165.00	12.0%
State Aid - Prior Years		8019	(1,497,765.00)	0.00	(1,497,765.00)	(200,000.00)	0.00	(200,000.00)	-86.6%
Tax Relief Subventions									
Homeowners' Exemptions		8021	83,379.00	0.00	83,379.00	88,706.00	0.00	88,706.00	6.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	528.00	0.00	528.00	528.00	0.00	528.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	7,926,742.00	0.00	7,926,742.00	7,206,926.00	0.00	7,206,926.00	-9.1%
Unsecured Roll Taxes		8042	466,632.00	0.00	466,632.00	502,066.00	0.00	502,066.00	7.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,863,546.00	0.00	1,863,546.00	1,863,546.00	0.00	1,863,546.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,147,747.00	0.00	9,147,747.00	8,783,799.00	0.00	8,783,799.00	-4.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	2,700,977.00	0.00	2,700,977.00	2,700,977.00	0.00	2,700,977.00	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			143,138,216.00	0.00	143,138,216.00	151,964,769.00	0.00	151,964,769.00	6.2%
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	(22,584.00)	0.00	(22,584.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	3,112,595.00	3,112,595.00	0.00	3,632,098.00	3,632,098.00	16.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			143,115,632.00	3,112,595.00	146,228,227.00	151,964,769.00	3,632,098.00	155,596,867.00	6.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,064,872.00	2,064,872.00	0.00	2,113,130.00	2,113,130.00	2.3%
Special Education Discretionary Grants		8182	0.00	219,725.00	219,725.00	0.00	156,564.00	156,564.00	-28.7%
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		2,831,660.00	2,831,660.00		2,576,042.00	2,576,042.00	-9.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		945,882.00	945,882.00		362,553.00	362,553.00	-61.7%
Title III, Part A, Immigrant Student Program	4201	8290		41,847.96	41,847.96		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		751,493.00	751,493.00		343,278.00	343,278.00	-54.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,147,621.92	1,147,621.92		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		84,023.00	84,023.00		84,023.00	84,023.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	9,706,845.30	9,706,845.30	0.00	15,208,821.00	15,208,821.00	56.7%
TOTAL, FEDERAL REVENUE			0.00	17,793,970.18	17,793,970.18	0.00	20,844,411.00	20,844,411.00	17.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	1,202,253.00	1,202,253.00	New
Mandated Costs Reimbursements		8550	458,870.00	0.00	458,870.00	478,973.00	0.00	478,973.00	4.4%
Lottery - Unrestricted and Instructional Materials		8560	1,620,888.00	646,366.00	2,267,254.00	1,631,682.00	643,074.00	2,274,756.00	0.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,307,808.30	3,307,808.30		2,518,082.88	2,518,082.88	-23.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		21,453.60	21,453.60		0.00	0.00	-100.0%
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	1,129,209.00	34,569,259.00	35,698,468.00	1,129,209.00	19,921,444.00	21,050,653.00	-41.0%
TOTAL, OTHER STATE REVENUE			3,208,967.00	38,544,886.90	41,753,853.90	3,239,864.00	24,284,853.88	27,524,717.88	-34.1%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,726,825.00	0.00	1,726,825.00	1,818,363.00	0.00	1,818,363.00	5.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	51,388.03	0.00	51,388.03	23,730.00	0.00	23,730.00	-53.8%
Interest		8660	165,000.00	0.00	165,000.00	310,000.00	0.00	310,000.00	87.9%
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	470,753.60	470,753.60	0.00	549,193.00	549,193.00	16.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	197,455.33	266,737.29	464,192.62	80,000.00	25,000.00	105,000.00	-77.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		4,836,347.00	4,836,347.00		4,914,276.00	4,914,276.00	1.6%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,140,668.36	5,573,837.89	7,714,506.25	2,232,093.00	5,488,469.00	7,720,562.00	0.1%
TOTAL, REVENUES			148,465,267.36	65,025,289.97	213,490,557.33	157,436,726.00	54,249,831.88	211,686,557.88	-0.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,135,561.10	23,053,938.15	57,189,499.25	37,013,454.00	22,227,113.00	59,240,567.00	3.6%
Certificated Pupil Support Salaries		1200	993,964.00	3,736,930.18	4,730,894.18	144,183.00	4,081,029.00	4,225,212.00	-10.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,445,175.00	4,464,750.24	7,909,925.24	3,593,743.00	4,890,761.00	8,484,504.00	7.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,574,700.10	31,255,618.57	69,830,318.67	40,751,380.00	31,198,903.00	71,950,283.00	3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	322,755.72	4,460,054.49	4,782,810.21	741,641.00	6,079,461.00	6,821,102.00	42.6%
Classified Support Salaries		2200	3,798,645.00	4,918,886.10	8,717,531.10	4,019,767.00	5,461,146.45	9,480,913.45	8.8%
Classified Supervisors' and Administrators' Salaries		2300	1,212,039.00	1,542,696.07	2,754,735.07	1,193,823.00	1,651,070.00	2,844,893.00	3.3%
Clerical, Technical and Office Salaries		2400	4,977,624.82	2,368,067.13	7,345,691.95	5,008,705.00	1,305,238.00	6,313,943.00	-14.0%
Other Classified Salaries		2900	1,862,667.39	1,971,612.87	3,834,280.26	2,186,094.00	2,207,818.00	4,393,912.00	14.6%
TOTAL, CLASSIFIED SALARIES			12,173,731.93	15,261,316.66	27,435,048.59	13,150,030.00	16,704,733.45	29,854,763.45	8.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,402,299.20	12,478,435.62	19,880,734.82	7,020,842.00	12,981,691.66	20,002,533.66	0.6%
PERS		3201-3202	3,290,917.50	3,684,588.96	6,975,506.46	3,355,000.00	4,396,019.90	7,751,019.90	11.1%
OASDI/Medicare/Alternative		3301-3302	1,333,175.16	1,467,737.76	2,800,912.92	1,497,249.00	1,694,085.01	3,191,334.01	13.9%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	8,822,090.00	7,019,502.18	15,841,592.18	11,624,233.00	8,702,934.86	20,327,167.86	28.3%
Unemployment Insurance		3501-3502	229,296.23	226,210.35	455,506.58	31,579.00	66,120.43	97,699.43	-78.6%
Workers' Compensation		3601-3602	1,216,070.87	1,055,141.45	2,271,212.32	1,293,500.00	1,121,538.06	2,415,038.06	6.3%
OPEB, Allocated		3701-3702	722,329.91	659,720.42	1,382,050.33	742,770.10	672,514.07	1,415,284.17	2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,648.00	0.00	11,648.00	11,648.00	0.00	11,648.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,027,826.87	26,591,336.74	49,619,163.61	25,576,821.10	29,634,903.99	55,211,725.09	11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,620,888.00	2,295,006.58	3,915,894.58	1,631,682.00	714,518.29	2,346,200.29	-40.1%
Books and Other Reference Materials		4200	17,519.18	473,091.86	490,611.04	16,600.00	91,544.75	108,144.75	-78.0%
Materials and Supplies		4300	2,054,575.54	5,030,442.48	7,085,018.02	1,713,557.82	2,523,439.58	4,236,997.40	-40.2%
Noncapitalized Equipment		4400	390,145.74	659,943.98	1,050,089.72	169,775.00	322,058.00	491,833.00	-53.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,083,128.46	8,458,484.90	12,541,613.36	3,531,614.82	3,651,560.62	7,183,175.44	-42.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	21,675,431.28	21,675,431.28	0.00	23,295,254.02	23,295,254.02	7.5%
Travel and Conferences		5200	136,263.32	495,049.48	631,312.80	68,234.00	212,656.00	280,890.00	-55.5%
Dues and Memberships		5300	52,180.00	33,994.33	86,174.33	32,110.00	20,865.00	52,975.00	-38.5%
Insurance		5400 - 5450	1,472,235.54	0.00	1,472,235.54	1,472,236.00	0.00	1,472,236.00	0.0%
Operations and Housekeeping Services		5500	2,947,327.00	187,500.00	3,134,827.00	4,116,639.00	187,500.00	4,304,139.00	37.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	511,503.78	161,669.21	673,172.99	409,019.00	70,634.00	479,653.00	-28.7%
Transfers of Direct Costs		5710	(6,717.29)	6,717.29	0.00	(2,000.00)	2,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,957.07)	61,100.00	58,142.93	0.00	37,000.00	37,000.00	-36.4%
Professional/Consulting Services and Operating Expenditures		5800	4,110,639.63	11,037,246.27	15,147,885.90	4,022,498.00	9,805,218.49	13,827,716.49	-8.7%
Communications		5900	313,443.00	116,808.32	430,251.32	315,827.00	25,970.00	341,797.00	-20.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,533,917.91	33,775,516.18	43,309,434.09	10,434,563.00	33,657,097.51	44,091,660.51	1.8%
CAPITAL OUTLAY									
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	536,179.00	536,179.00	0.00	2,786,741.60	2,786,741.60	419.7%
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	99,716.00	844,321.56	944,037.56	76,635.00	605,000.00	681,635.00	-27.8%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	333,987.28	333,987.28	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			99,716.00	1,714,487.84	1,814,203.84	76,635.00	3,391,741.60	3,468,376.60	91.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,915,310.00	2,915,310.00	0.00	2,915,310.00	2,915,310.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	2,915,310.00	2,915,310.00	0.00	2,915,310.00	2,915,310.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(147,981.53)	147,981.53	0.00	(54,056.00)	54,056.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(306,378.00)	0.00	(306,378.00)	(286,378.00)	0.00	(286,378.00)	-6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(454,359.53)	147,981.53	(306,378.00)	(340,434.00)	54,056.00	(286,378.00)	-6.5%
TOTAL, EXPENDITURES			87,038,661.74	120,120,052.42	207,158,714.16	93,180,609.92	121,208,306.17	214,388,916.09	3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	355,221.00	419,031.75	774,252.75	355,221.00	0.00	355,221.00	-54.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			355,221.00	419,031.75	774,252.75	355,221.00	0.00	355,221.00	-54.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(61,697,679.40)	61,697,679.40	0.00	(66,468,030.00)	66,468,030.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(61,697,679.40)	61,697,679.40	0.00	(66,468,030.00)	66,468,030.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(62,052,900.40)	61,278,647.65	(774,252.75)	(66,823,251.00)	66,468,030.00	(355,221.00)	-54.1%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	143,115,632.00	3,112,595.00	146,228,227.00	151,964,769.00	3,632,098.00	155,596,867.00	6.4%
2) Federal Revenue		8100-8299	0.00	17,793,970.18	17,793,970.18	0.00	20,844,411.00	20,844,411.00	17.1%
3) Other State Revenue		8300-8599	3,208,967.00	38,544,886.90	41,753,853.90	3,239,864.00	24,284,853.88	27,524,717.88	-34.1%
4) Other Local Revenue		8600-8799	2,140,668.36	5,573,837.89	7,714,506.25	2,232,093.00	5,488,469.00	7,720,562.00	0.1%
5) TOTAL, REVENUES			148,465,267.36	65,025,289.97	213,490,557.33	157,436,726.00	54,249,831.88	211,686,557.88	-0.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		52,808,976.50	72,159,007.03	124,967,983.53	57,529,370.10	72,325,201.60	129,854,571.70	3.9%
2) Instruction - Related Services	2000-2999		10,381,457.18	17,767,480.82	28,148,938.00	9,250,199.82	16,535,514.42	25,785,714.24	-8.4%
3) Pupil Services	3000-3999		2,363,624.00	17,693,114.15	20,056,738.15	1,194,028.00	18,084,899.00	19,278,927.00	-3.9%
4) Ancillary Services	4000-4999		1,367,776.00	36,351.00	1,404,127.00	1,553,872.00	20,184.00	1,574,056.00	12.1%
5) Community Services	5000-5999		211,346.03	0.00	211,346.03	202,763.00	0.00	202,763.00	-4.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,032,476.03	845,048.53	8,877,524.56	8,741,294.00	804,307.00	9,545,601.00	7.5%
8) Plant Services	8000-8999		11,873,006.00	8,703,740.89	20,576,746.89	14,709,083.00	10,522,890.15	25,231,973.15	22.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	2,915,310.00	2,915,310.00	0.00	2,915,310.00	2,915,310.00	0.0%
10) TOTAL, EXPENDITURES			87,038,661.74	120,120,052.42	207,158,714.16	93,180,609.92	121,208,306.17	214,388,916.09	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61,426,605.62	(55,094,762.45)	6,331,843.17	64,256,116.08	(66,958,474.29)	(2,702,358.21)	-142.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	355,221.00	419,031.75	774,252.75	355,221.00	0.00	355,221.00	-54.1%
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	(61,697,679.40)	61,697,679.40	0.00	(66,468,030.00)	66,468,030.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,052,900.40)	61,278,647.65	(774,252.75)	(66,823,251.00)	66,468,030.00	(355,221.00)	-54.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,294.78)	6,183,885.20	5,557,590.42	(2,567,134.92)	(490,444.29)	(3,057,579.21)	-155.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,945,929.98	21,507,966.76	42,453,896.74	20,319,635.20	27,691,851.96	48,011,487.16	13.1%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,945,929.98	21,507,966.76	42,453,896.74	20,319,635.20	27,691,851.96	48,011,487.16	13.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,945,929.98	21,507,966.76	42,453,896.74	20,319,635.20	27,691,851.96	48,011,487.16	13.1%
2) Ending Balance, June 30 (E + F1e)			20,319,635.20	27,691,851.96	48,011,487.16	17,752,500.28	27,201,407.67	44,953,907.95	-6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	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	27,691,851.96	27,691,851.96	0.00	27,201,407.67	27,201,407.67	-1.8%
c) Committed									
Stabilization Arrangements		9750	6,442,324.11	0.00	6,442,324.11	6,442,324.11	0.00	6,442,324.11	0.0%
Other Commitments (by Resource/Object)		9760	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,072,353.98	0.00	2,072,353.98	2,521,881.00	0.00	2,521,881.00	21.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,442,324.11	0.00	6,442,324.11	6,442,324.11	0.00	6,442,324.11	0.0%
Unassigned/Unappropriated Amount		9790	4,337,633.00	0.00	4,337,633.00	1,320,971.06	0.00	1,320,971.06	-69.5%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,745,325.00	2,745,325.00
6266	Educator Effectiveness, FY 2021-22	2,234,700.00	1,945,700.00
6300	Lottery: Instructional Materials	171,444.29	0.00
6537	Special Ed: Learning Recovery Support	731,497.56	731,497.56
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,147,959.00	3,147,959.00
7311	Classified School Employee Professional Development Block Grant	64,528.00	64,528.00
7412	A-G Access/Success Grant	821,340.00	821,340.00
7413	A-G Learning Loss Mitigation Grant	294,852.00	294,852.00
7435	Learning Recovery Emergency Block Grant	11,960,338.00	11,960,338.00
9010	Other Restricted Local	5,519,868.11	5,489,868.11
Total, Restricted Balance		27,691,851.96	27,201,407.67

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	558,147.21	558,147.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			558,147.21	558,147.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			558,147.21	558,147.21	0.0%
2) Ending Balance, June 30 (E + F1e)			558,147.21	558,147.21	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	558,147.21	558,147.21	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	558,147.21	558,147.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			558,147.21	558,147.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			558,147.21	558,147.21	0.0%
2) Ending Balance, June 30 (E + F1e)			558,147.21	558,147.21	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	558,147.21	558,147.21	0.0%

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

Resource	Description	2022-23	
		Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	558,147.21	558,147.21
Total, Restricted Balance		558,147.21	558,147.21

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	413,122.00	9,981.30	-97.6%
3) Other State Revenue		8300-8599	3,208,156.00	3,413,285.00	6.4%
4) Other Local Revenue		8600-8799	123,000.00	123,000.00	0.0%
5) TOTAL, REVENUES			3,744,278.00	3,546,266.30	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,477,421.00	1,601,826.00	8.4%
2) Classified Salaries		2000-2999	744,102.00	763,494.00	2.6%
3) Employee Benefits		3000-3999	947,858.00	823,019.00	-13.2%
4) Books and Supplies		4000-4999	316,677.00	233,585.30	-26.2%
5) Services and Other Operating Expenditures		5000-5999	421,525.54	669,882.00	58.9%
6) Capital Outlay		6000-6999	7,921.00	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	180,000.00	160,000.00	-11.1%
9) TOTAL, EXPENDITURES			4,095,504.54	4,251,806.30	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(351,226.54)	(705,540.00)	100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351,226.54)	(705,540.00)	100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,181,695.27	1,830,468.73	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,181,695.27	1,830,468.73	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,181,695.27	1,830,468.73	-16.1%
2) Ending Balance, June 30 (E + F1e)			1,830,468.73	1,124,928.73	-38.5%
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	991,667.76	212,857.76	-78.5%
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	838,800.97	912,070.97	8.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	9,981.30	New
All Other Federal Revenue	All Other	8290	413,122.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			413,122.00	9,981.30	-97.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,036,487.00	3,283,352.00	8.1%
All Other State Revenue	All Other	8590	171,669.00	129,933.00	-24.3%
TOTAL, OTHER STATE REVENUE			3,208,156.00	3,413,285.00	6.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,000.00	36,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	85,000.00	85,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	2,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			123,000.00	123,000.00	0.0%
TOTAL, REVENUES			3,744,278.00	3,546,266.30	-5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,260,616.00	1,372,000.00	8.8%
Certificated Pupil Support Salaries		1200	47,450.00	50,450.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	169,355.00	179,376.00	5.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,477,421.00	1,601,826.00	8.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	133,412.00	128,494.00	-3.7%
Classified Support Salaries		2200	143,050.00	145,726.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	421,988.00	445,044.00	5.5%
Other Classified Salaries		2900	45,652.00	44,230.00	-3.1%
TOTAL, CLASSIFIED SALARIES			744,102.00	763,494.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	338,819.00	286,543.00	-15.4%
PERS		3201-3202	169,144.00	154,185.00	-8.8%
OASDI/Medicare/Alternative		3301-3302	85,043.00	71,530.00	-15.9%
Health and Welfare Benefits		3401-3402	252,033.00	221,677.00	-12.0%
Unemployment Insurance		3501-3502	17,639.00	13,585.00	-23.0%
Workers' Compensation		3601-3602	53,557.00	47,497.00	-11.3%
OPEB, Allocated		3701-3702	31,623.00	28,002.00	-11.5%
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			947,858.00	823,019.00	-13.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	105,000.00	91,000.00	-13.3%
Materials and Supplies		4300	112,263.00	112,933.30	0.6%
Noncapitalized Equipment		4400	99,414.00	29,652.00	-70.2%
TOTAL, BOOKS AND SUPPLIES			316,677.00	233,585.30	-26.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,471.00	10,500.00	-39.9%
Dues and Memberships		5300	1,570.00	1,570.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,276.00	15,500.00	-23.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,738.00	52,400.00	14.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,053.00	2,803.00	-44.5%
Professional/Consulting Services and Operating Expenditures		5800	315,362.54	572,054.00	81.4%
Communications		5900	16,055.00	15,055.00	-6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			421,525.54	669,882.00	58.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,921.00	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			7,921.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	180,000.00	160,000.00	-11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			180,000.00	160,000.00	-11.1%
TOTAL, EXPENDITURES			4,095,504.54	4,251,806.30	3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	413,122.00	9,981.30	-97.6%
3) Other State Revenue		8300-8599	3,208,156.00	3,413,285.00	6.4%
4) Other Local Revenue		8600-8799	123,000.00	123,000.00	0.0%
5) TOTAL, REVENUES			3,744,278.00	3,546,266.30	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,277,171.00	2,226,943.30	-2.2%
2) Instruction - Related Services	2000-2999		1,154,422.54	1,380,767.00	19.6%
3) Pupil Services	3000-3999		185,204.00	194,369.00	4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		180,000.00	160,000.00	-11.1%
8) Plant Services	8000-8999		298,707.00	289,727.00	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,095,504.54	4,251,806.30	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(351,226.54)	(705,540.00)	100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351,226.54)	(705,540.00)	100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,181,695.27	1,830,468.73	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,181,695.27	1,830,468.73	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,181,695.27	1,830,468.73	-16.1%
2) Ending Balance, June 30 (E + F1e)			1,830,468.73	1,124,928.73	-38.5%
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	991,667.76	212,857.76	-78.5%
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	838,800.97	912,070.97	8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	32,533.89	30,533.89
6391	Adult Education Program	906,810.00	130,000.00
9010	Other Restricted Local	52,323.87	52,323.87
Total, Restricted Balance		991,667.76	212,857.76

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,355,485.00	3,352,615.00	-0.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,355,485.00	3,352,615.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	600,383.13	539,717.00	-10.1%
2) Classified Salaries		2000-2999	554,803.31	637,460.00	14.9%
3) Employee Benefits		3000-3999	615,580.21	588,663.00	-4.4%
4) Books and Supplies		4000-4999	1,478,764.02	1,480,545.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	116,545.24	66,000.00	-43.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,230.00	40,230.00	0.0%
9) TOTAL, EXPENDITURES			3,406,305.91	3,352,615.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,820.91)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,820.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	352,110.97	301,290.06	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			352,110.97	301,290.06	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,110.97	301,290.06	-14.4%
2) Ending Balance, June 30 (E + F1e)			301,290.06	301,290.06	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	301,290.06	301,290.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,341,931.00	3,341,931.00	0.0%
All Other State Revenue	All Other	8590	13,554.00	10,684.00	-21.2%
TOTAL, OTHER STATE REVENUE			3,355,485.00	3,352,615.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, REVENUES			3,355,485.00	3,352,615.00	-0.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	600,383.13	539,717.00	-10.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			600,383.13	539,717.00	-10.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	405,206.39	490,949.00	21.2%
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	149,596.92	146,511.00	-2.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			554,803.31	637,460.00	14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,278.00	1,884.00	-83.3%
PERS		3201-3202	255,928.27	257,265.00	0.5%
OASDI/Medicare/Alternative		3301-3302	80,911.73	77,261.00	-4.5%
Health and Welfare Benefits		3401-3402	220,537.39	211,559.00	-4.1%
Unemployment Insurance		3501-3502	5,333.67	611.00	-88.5%
Workers' Compensation		3601-3602	25,488.20	24,922.00	-2.2%
OPEB, Allocated		3701-3702	16,102.95	15,161.00	-5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			615,580.21	588,663.00	-4.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	267.92	0.00	-100.0%
Materials and Supplies		4300	1,461,996.10	1,470,545.00	0.6%
Noncapitalized Equipment		4400	16,500.00	10,000.00	-39.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,478,764.02	1,480,545.00	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	92,500.00	57,500.00	-37.8%
Communications		5900	1,545.24	1,000.00	-35.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			116,545.24	66,000.00	-43.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,230.00	40,230.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,230.00	40,230.00	0.0%
TOTAL, EXPENDITURES			3,406,305.91	3,352,615.00	-1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,355,485.00	3,352,615.00	-0.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,355,485.00	3,352,615.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,056,785.31	3,020,998.00	-1.2%
2) Instruction - Related Services	2000-2999		294,290.60	291,387.00	-1.0%
3) Pupil Services	3000-3999		15,000.00	0.00	-100.0%
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		40,230.00	40,230.00	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			3,406,305.91	3,352,615.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(50,820.91)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,820.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	352,110.97	301,290.06	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			352,110.97	301,290.06	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,110.97	301,290.06	-14.4%
2) Ending Balance, June 30 (E + F1e)			301,290.06	301,290.06	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	301,290.06	301,290.06	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
6130	Child Development: Center-Based Reserve Account	300,411.00	300,411.00
9010	Other Restricted Local	879.06	879.06
Total, Restricted Balance		301,290.06	301,290.06

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,360,533.43	3,996,238.00	-37.2%
3) Other State Revenue		8300-8599	310,722.00	2,272,270.00	631.3%
4) Other Local Revenue		8600-8799	150,000.00	80,000.00	-46.7%
5) TOTAL, REVENUES			6,821,255.43	6,348,508.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,380,020.34	2,884,594.00	21.2%
3) Employee Benefits		3000-3999	1,430,616.00	1,656,300.00	15.8%
4) Books and Supplies		4000-4999	3,445,476.78	1,639,769.00	-52.4%
5) Services and Other Operating Expenditures		5000-5999	89,867.24	81,697.00	-9.1%
6) Capital Outlay		6000-6999	118,725.55	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	86,148.00	86,148.00	0.0%
9) TOTAL, EXPENDITURES			7,550,853.91	6,348,508.00	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(729,598.48)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(729,598.48)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	998,255.45	268,656.97	-73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			998,255.45	268,656.97	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			998,255.45	268,656.97	-73.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	268,656.97	268,656.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,201,434.43	3,919,708.00	-36.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	159,099.00	76,530.00	-51.9%
TOTAL, FEDERAL REVENUE			6,360,533.43	3,996,238.00	-37.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	310,722.00	2,272,270.00	631.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			310,722.00	2,272,270.00	631.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	150,000.00	80,000.00	-46.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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			150,000.00	80,000.00	-46.7%
TOTAL, REVENUES			6,821,255.43	6,348,508.00	-6.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,837,316.34	2,296,880.00	25.0%
Classified Supervisors' and Administrators' Salaries		2300	395,343.00	428,134.00	8.3%
Clerical, Technical and Office Salaries		2400	147,361.00	159,580.00	8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,380,020.34	2,884,594.00	21.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	554,190.00	616,148.00	11.2%
OASDI/Medicare/Alternative		3301-3302	169,525.00	188,239.00	11.0%
Health and Welfare Benefits		3401-3402	604,328.00	750,542.00	24.2%
Unemployment Insurance		3501-3502	11,169.00	1,267.00	-88.7%
Workers' Compensation		3601-3602	56,485.00	62,798.00	11.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	34,919.00	37,306.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,430,616.00	1,656,300.00	15.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	167,219.32	139,000.00	-16.9%
Noncapitalized Equipment		4400	94,004.80	5,000.00	-94.7%
Food		4700	3,184,252.66	1,495,769.00	-53.0%
TOTAL, BOOKS AND SUPPLIES			3,445,476.78	1,639,769.00	-52.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,000.00	49,000.00	-23.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(81,195.93)	(42,803.00)	-47.3%
Professional/Consulting Services and Operating Expenditures		5800	101,585.00	72,000.00	-29.1%
Communications		5900	2,978.17	1,000.00	-66.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,867.24	81,697.00	-9.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	93,725.55	0.00	-100.0%
Equipment Replacement		6500	25,000.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			118,725.55	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	86,148.00	86,148.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,148.00	86,148.00	0.0%
TOTAL, EXPENDITURES			7,550,853.91	6,348,508.00	-15.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,360,533.43	3,996,238.00	-37.2%
3) Other State Revenue		8300-8599	310,722.00	2,272,270.00	631.3%
4) Other Local Revenue		8600-8799	150,000.00	80,000.00	-46.7%
5) TOTAL, REVENUES			6,821,255.43	6,348,508.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,464,705.91	6,262,360.00	-16.1%
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		86,148.00	86,148.00	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			7,550,853.91	6,348,508.00	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(729,598.48)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(729,598.48)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	998,255.45	268,656.97	-73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			998,255.45	268,656.97	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			998,255.45	268,656.97	-73.1%
2) Ending Balance, June 30 (E + F1e)			268,656.97	268,656.97	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	268,656.97	268,656.97	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	2023-24
		Estimated Actuals	Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	268,656.97	268,656.97
Total, Restricted Balance		268,656.97	268,656.97

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	5,000.00	733.3%
5) TOTAL, REVENUES			600.00	5,000.00	733.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	47,000.00	20,000.00	-57.4%
5) Services and Other Operating Expenditures		5000-5999	971,509.51	340,221.00	-65.0%
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			1,018,509.51	360,221.00	-64.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,017,909.51)	(355,221.00)	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	355,221.00	355,221.00	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			355,221.00	355,221.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(662,688.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	662,688.51	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			662,688.51	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			662,688.51	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	600.00	5,000.00	733.3%
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			600.00	5,000.00	733.3%
TOTAL, REVENUES			600.00	5,000.00	733.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,000.00	20,000.00	-57.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,000.00	20,000.00	-57.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,380.00	50,000.00	41.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	936,129.51	290,221.00	-69.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			971,509.51	340,221.00	-65.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,018,509.51	360,221.00	-64.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	355,221.00	355,221.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			355,221.00	355,221.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			355,221.00	355,221.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	5,000.00	733.3%
5) TOTAL, REVENUES			600.00	5,000.00	733.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,018,509.51	360,221.00	-64.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,018,509.51	360,221.00	-64.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,017,909.51)	(355,221.00)	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	355,221.00	355,221.00	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			355,221.00	355,221.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(662,688.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	662,688.51	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			662,688.51	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			662,688.51	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	183,663.27	0.00	-100.0%
5) TOTAL, REVENUES			183,663.27	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	517,877.50	515,582.00	-0.4%
3) Employee Benefits		3000-3999	240,689.24	244,685.00	1.7%
4) Books and Supplies		4000-4999	8,035.57	3,000.00	-62.7%
5) Services and Other Operating Expenditures		5000-5999	162,089.00	1,727,600.00	965.8%
6) Capital Outlay		6000-6999	8,819,284.89	72,704,831.76	724.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,747,976.20	75,195,698.76	671.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,564,312.93)	(75,195,698.76)	686.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	419,031.75	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	71,832,101.51	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,251,133.26	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,686,820.33	(75,195,698.76)	-220.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,409,544.74	76,096,365.07	467.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,409,544.74	76,096,365.07	467.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,409,544.74	76,096,365.07	467.5%
2) Ending Balance, June 30 (E + F1e)			76,096,365.07	900,666.31	-98.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	76,096,365.07	900,666.31	-98.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	183,663.27	0.00	-100.0%
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			183,663.27	0.00	-100.0%
TOTAL, REVENUES			183,663.27	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,303.68	1,000.00	-23.3%
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	516,573.82	514,582.00	-0.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			517,877.50	515,582.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	125,617.79	132,169.00	5.2%
OASDI/Medicare/Alternative		3301-3302	36,934.72	37,255.00	0.9%
Health and Welfare Benefits		3401-3402	55,466.18	54,330.00	-2.0%
Unemployment Insurance		3501-3502	2,543.84	257.00	-89.9%
Workers' Compensation		3601-3602	12,416.56	12,953.00	4.3%
OPEB, Allocated		3701-3702	7,710.15	7,721.00	0.1%
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			240,689.24	244,685.00	1.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,442.01	1,000.00	-30.7%
Noncapitalized Equipment		4400	6,593.56	2,000.00	-69.7%
TOTAL, BOOKS AND SUPPLIES			8,035.57	3,000.00	-62.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,961.57	4,000.00	1.0%
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	2,131.20	1,800.00	-15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	3,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	152,896.23	1,718,700.00	1,024.1%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,089.00	1,727,600.00	965.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,789,285.89	72,704,831.76	727.2%
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	29,999.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,819,284.89	72,704,831.76	724.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,747,976.20	75,195,698.76	671.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	419,031.75	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			419,031.75	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	71,832,101.51	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			71,832,101.51	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			72,251,133.26	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	183,663.27	0.00	-100.0%
5) TOTAL, REVENUES			183,663.27	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,747,976.20	75,195,698.76	671.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,747,976.20	75,195,698.76	671.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(9,564,312.93)	(75,195,698.76)	686.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	419,031.75	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	71,832,101.51	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,251,133.26	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			62,686,820.33	(75,195,698.76)	-220.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,409,544.74	76,096,365.07	467.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,409,544.74	76,096,365.07	467.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,409,544.74	76,096,365.07	467.5%
2) Ending Balance, June 30 (E + F1e)			76,096,365.07	900,666.31	-98.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	76,096,365.07	900,666.31	-98.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	189,477.71	0.00	-100.0%
6) Capital Outlay		6000-6999	3,762,857.14	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,952,334.85	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,952,334.85)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,952,334.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,382,439.27	17,430,104.42	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,382,439.27	17,430,104.42	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,382,439.27	17,430,104.42	-18.5%
2) Ending Balance, June 30 (E + F1e)			17,430,104.42	17,430,104.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,430,104.42	17,430,104.42	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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					
Mitigation/Developer Fees		8681	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%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	189,477.71	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,477.71	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,185,933.85	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	576,923.29	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			3,762,857.14	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,952,334.85	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,952,334.85	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,952,334.85	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,952,334.85)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,952,334.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,382,439.27	17,430,104.42	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,382,439.27	17,430,104.42	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,382,439.27	17,430,104.42	-18.5%
2) Ending Balance, June 30 (E + F1e)			17,430,104.42	17,430,104.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,430,104.42	17,430,104.42	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	17,430,104.42	17,430,104.42
Total, Restricted Balance		17,430,104.42	17,430,104.42

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,477,688.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,477,688.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,477,688.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,477,688.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,477,688.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	6,477,688.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,477,688.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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			6,477,688.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,477,688.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,477,688.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,477,688.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,477,688.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,477,688.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			6,477,688.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,477,688.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,477,688.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,340.00	0.00	-100.0%
6) Capital Outlay		6000-6999	23,874.97	6,318,908.23	26,366.7%
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			32,214.97	6,318,908.23	19,514.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,214.97)	(6,318,908.23)	19,514.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,477,688.00	0.00	-100.0%
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			6,477,688.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,445,473.03	(6,318,908.23)	-198.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,445,473.03	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,445,473.03	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,445,473.03	New
2) Ending Balance, June 30 (E + F1e)			6,445,473.03	126,564.80	-98.0%
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	6,445,473.03	126,564.80	-98.0%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
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					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	8,340.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,340.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,874.97	6,318,908.23	26,366.7%
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			23,874.97	6,318,908.23	26,366.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,214.97	6,318,908.23	19,514.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,477,688.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,477,688.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,477,688.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		32,214.97	6,318,908.23	19,514.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,214.97	6,318,908.23	19,514.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(32,214.97)	(6,318,908.23)	19,514.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,477,688.00	0.00	-100.0%
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			6,477,688.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			6,445,473.03	(6,318,908.23)	-198.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,445,473.03	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,445,473.03	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,445,473.03	New
2) Ending Balance, June 30 (E + F1e)			6,445,473.03	126,564.80	-98.0%
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	6,445,473.03	126,564.80	-98.0%
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
7710	State School Facilities Projects	6,445,473.03	126,564.80
Total, Restricted Balance		6,445,473.03	126,564.80

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,204.00	27,000.00	-21.1%
4) Other Local Revenue		8600-8799	17,557,351.00	21,080,674.00	20.1%
5) TOTAL, REVENUES			17,591,555.00	21,107,674.00	20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,611,980.86	27,734,810.00	8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,611,980.86	27,734,810.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,020,425.86)	(6,627,136.00)	-17.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,020,425.86)	(6,627,136.00)	-17.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,660,472.94	12,640,047.08	-38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,660,472.94	12,640,047.08	-38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,660,472.94	12,640,047.08	-38.8%
2) Ending Balance, June 30 (E + F1e)			12,640,047.08	6,012,911.08	-52.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	12,640,047.08	6,012,911.08	-52.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	34,204.00	25,000.00	-26.9%
Other Subventions/In-Lieu Taxes		8572	0.00	2,000.00	New
TOTAL, OTHER STATE REVENUE			34,204.00	27,000.00	-21.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	16,258,218.17	18,599,063.00	14.4%
Unsecured Roll		8612	1,153,309.83	2,045,111.00	77.3%
Prior Years' Taxes		8613	(10,465.00)	(30,000.00)	186.7%
Supplemental Taxes		8614	29,424.00	120,500.00	309.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	126,864.00	346,000.00	172.7%
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			17,557,351.00	21,080,674.00	20.1%
TOTAL, REVENUES			17,591,555.00	21,107,674.00	20.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	13,777,999.49	17,441,091.00	26.6%
Bond Interest and Other Service Charges		7434	11,833,981.37	10,293,719.00	-13.0%
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)			25,611,980.86	27,734,810.00	8.3%
TOTAL, EXPENDITURES			25,611,980.86	27,734,810.00	8.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,204.00	27,000.00	-21.1%
4) Other Local Revenue		8600-8799	17,557,351.00	21,080,674.00	20.1%
5) TOTAL, REVENUES			17,591,555.00	21,107,674.00	20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	25,611,980.86	27,734,810.00	8.3%
10) TOTAL, EXPENDITURES			25,611,980.86	27,734,810.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(8,020,425.86)	(6,627,136.00)	-17.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(8,020,425.86)	(6,627,136.00)	-17.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,660,472.94	12,640,047.08	-38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,660,472.94	12,640,047.08	-38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,660,472.94	12,640,047.08	-38.8%
2) Ending Balance, June 30 (E + F1e)			12,640,047.08	6,012,911.08	-52.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	12,640,047.08	6,012,911.08	-52.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,000,944.30	2,000,944.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,000,944.30	2,000,944.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,000,944.30	2,000,944.30	0.0%
2) Ending Net Position, June 30 (E + F1e)			2,000,944.30	2,000,944.30	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,000,944.30	2,000,944.30	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,000,944.30	2,000,944.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,000,944.30	2,000,944.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,000,944.30	2,000,944.30	0.0%
2) Ending Net Position, June 30 (E + F1e)			2,000,944.30	2,000,944.30	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,000,944.30	2,000,944.30	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	226,925.82	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			226,925.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(226,925.82)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(226,925.82)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	226,925.82	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226,925.82	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			226,925.82	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	226,925.82	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			226,925.82	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			226,925.82	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		226,925.82	0.00	-100.0%
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, EXPENSES			226,925.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(226,925.82)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(226,925.82)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	226,925.82	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226,925.82	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			226,925.82	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,598.13	9,598.13	10,557.04	9,447.30	9,447.30	10,171.77
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,598.13	9,598.13	10,557.04	9,447.30	9,447.30	10,171.77
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	30.02	30.02	30.02	30.02	30.02	30.02
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	30.02	30.02	30.02	30.02	30.02	30.02
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,628.15	9,628.15	10,587.06	9,477.32	9,477.32	10,201.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	207,932,966.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,467,875.18
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	211,346.03
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	972,708.84
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	355,221.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,539,275.87
D. Plus additional MOE expenditures:	1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	1000-7143, 7300-7439 minus 8000-8699	729,598.48
2. Expenditures to cover deficits for student body activities			Manually entered. Must not include expenditures in lines A or D1.	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				188,655,414.34
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				9,628.15
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,594.15

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	148,166,389.14	15,533.84
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	148,166,389.14	15,533.84
B. Required effort (Line A.2 times 90%)	133,349,750.23	13,980.46
C. Current year expenditures (Line I.E and Line II.B)	188,655,414.34	19,594.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 4,412,317.55
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 141,090,162.99

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.13%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 5,295,191.56
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 1,738,586.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	613,285.06
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,647,062.62
9. Carry-Forward Adjustment (Part IV, Line F)	(930,569.10)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,716,493.52
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	110,724,386.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,847,086.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,095,526.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,404,127.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	211,346.03
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,523,951.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	368,954.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	257,220.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,980,486.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,907,583.54
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,366,075.91
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,161,727.70
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	184,848,471.57
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.14%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	3.63%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	7,647,062.62
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(499,753.51)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.37%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.37%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.89%) times Part III, Line B19); zero if positive	(930,569.10)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(930,569.10)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.63%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-465284.55) is applied to the current year calculation and the remainder (\$-465284.55) is deferred to one or more future years:	3.89%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-310189.70) is applied to the current year calculation and the remainder (\$-620379.40) is deferred to one or more future years:	3.97%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(930,569.10)

Approved indirect cost rate: 4.37%

Highest rate used in any program: 5.89%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,750,414.00	78,926.00	2.87%
01	3182	550,499.92	5,000.00	0.91%
01	4035	940,882.00	5,000.00	0.53%
01	4203	711,853.00	18,360.00	2.58%
01	6010	1,066,189.63	20,430.00	1.92%
01	7085	731,656.52	20,265.53	2.77%
11	6391	3,254,468.00	180,000.00	5.53%
12	6105	3,301,701.00	40,230.00	1.22%
13	5310	3,764,119.41	70,000.00	1.86%
13	5320	274,022.00	16,148.00	5.89%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	6,129,241.74		2,190,164.87	8,319,406.61
2. State Lottery Revenue	8560	1,620,888.00		646,366.00	2,267,254.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,750,129.74	0.00	2,836,530.87	10,586,660.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,201,988.74		0.00	4,201,988.74
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,927,253.00		0.00	1,927,253.00
4. Books and Supplies	4000-4999	1,620,888.00		2,659,086.58	4,279,974.58
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			6,000.00	6,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,750,129.74	0.00	2,665,086.58	10,415,216.32
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	171,444.29	171,444.29
D. COMMENTS:					
Explanation needed for amounts in shaded cells for Resource 6300.					

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	151,964,769.00	-0.03%	151,922,907.00	-0.10%	151,765,010.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,239,864.00	0.00%	3,239,864.00	0.00%	3,239,864.00
4. Other Local Revenues	8600-8799	2,232,093.00	-81.91%	403,730.00	0.00%	403,730.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(66,468,030.00)	1.23%	(67,284,208.00)	0.22%	(67,429,710.00)
6. Total (Sum lines A1 thru A5c)		90,968,696.00	-2.95%	88,282,293.00	-0.34%	87,978,894.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,751,380.00		41,342,275.00
b. Step & Column Adjustment				590,895.00		599,463.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						2,941,698.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,751,380.00	1.45%	41,342,275.00	8.57%	44,883,436.00
2. Classified Salaries						
a. Base Salaries				13,150,030.00		13,340,705.00
b. Step & Column Adjustment				190,675.00		193,440.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						3,186,840.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,150,030.00	1.45%	13,340,705.00	25.34%	16,720,985.00
3. Employee Benefits	3000-3999	25,576,821.10	4.11%	26,629,305.10	13.79%	30,300,432.68
4. Books and Supplies	4000-4999	3,531,614.82	7.24%	3,787,358.82	6.65%	4,039,080.82
5. Services and Other Operating Expenditures	5000-5999	10,434,563.00	3.00%	10,747,600.00	3.00%	11,070,028.00
6. Capital Outlay	6000-6999	76,635.00	0.00%	76,635.00	0.00%	76,635.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(340,434.00)	0.00%	(340,434.00)	0.00%	(340,434.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	355,221.00	0.00%	355,221.00	0.00%	355,221.00
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)		93,535,830.92	2.57%	95,938,665.92	11.64%	107,105,384.50

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)		(2,567,134.92)		(7,656,372.92)		(19,126,490.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,319,635.20		17,752,500.28		10,096,127.36
2. Ending Fund Balance (Sum lines C and D1)		17,752,500.28		10,096,127.36		(9,030,363.14)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	6,442,324.11		1,746,385.40		
2. Other Commitments	9760	1,000,000.00		2,000,000.00		3,000,000.00
d. Assigned	9780	2,521,881.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,442,324.11		6,324,741.96		6,428,932.29
2. Unassigned/Unappropriated	9790	1,320,971.06		0.00		(18,484,295.43)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,752,500.28		10,096,127.36		(9,030,363.14)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	6,442,324.11		1,746,385.40		0.00
b. Reserve for Economic Uncertainties	9789	6,442,324.11		6,324,741.96		6,428,932.29
c. Unassigned/Unappropriated	9790	1,320,971.06		0.00		(18,484,295.43)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,205,619.28		8,071,127.36		(12,055,363.14)

F. ASSUMPTIONS

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

The adjustments in cells B1d and B2d represent a shift in salaries from the restricted general fund (one-time funds) to the unrestricted general fund in fiscal year 2025/26.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,632,098.00	0.00%	3,632,098.00	0.00%	3,632,098.00
2. Federal Revenues	8100-8299	20,844,411.00	-72.96%	5,635,590.00	0.00%	5,635,590.00
3. Other State Revenues	8300-8599	24,284,853.88	-11.99%	21,371,947.88	0.00%	21,371,947.88
4. Other Local Revenues	8600-8799	5,488,469.00	0.00%	5,488,469.00	0.00%	5,488,469.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	66,468,030.00	1.23%	67,284,208.00	0.22%	67,429,710.00
6. Total (Sum lines A1 thru A5c)		120,717,861.88	-14.34%	103,412,312.88	0.14%	103,557,814.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,198,903.00		31,651,287.00
b. Step & Column Adjustment				452,384.00		458,944.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(2,941,698.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,198,903.00	1.45%	31,651,287.00	-7.84%	29,168,533.00
2. Classified Salaries						
a. Base Salaries				16,704,733.45		16,946,952.45
b. Step & Column Adjustment				242,219.00		245,731.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(3,186,840.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,704,733.45	1.45%	16,946,952.45	-17.35%	14,005,843.45
3. Employee Benefits	3000-3999	29,634,903.99	3.04%	30,534,556.99	-5.76%	28,774,793.41
4. Books and Supplies	4000-4999	3,651,560.62	-7.82%	3,366,051.22	0.00%	3,366,051.22
5. Services and Other Operating Expenditures	5000-5999	33,657,097.51	-13.41%	29,142,852.51	-1.75%	28,632,771.51
6. Capital Outlay	6000-6999	3,391,741.60	-91.89%	275,000.00	0.00%	275,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,915,310.00	0.00%	2,915,310.00	0.00%	2,915,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	54,056.00	0.00%	54,056.00	0.00%	54,056.00
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)		121,208,306.17	-5.22%	114,886,066.17	-6.70%	107,192,358.59
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(490,444.29)		(11,473,753.29)		(3,634,543.71)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,691,851.96		27,201,407.67		15,727,654.38
2. Ending Fund Balance (Sum lines C and D1)		27,201,407.67		15,727,654.38		12,093,110.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	27,201,407.67		15,727,654.38		12,093,110.67
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,201,407.67		15,727,654.38		12,093,110.67
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustments in cells B1d and B2d represent a shift in salaries from the restricted general fund (one-time funds) to the unrestricted general fund in fiscal year 2025/26.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	155,596,867.00	-0.03%	155,555,005.00	-0.10%	155,397,108.00
2. Federal Revenues	8100-8299	20,844,411.00	-72.96%	5,635,590.00	0.00%	5,635,590.00
3. Other State Revenues	8300-8599	27,524,717.88	-10.58%	24,611,811.88	0.00%	24,611,811.88
4. Other Local Revenues	8600-8799	7,720,562.00	-23.68%	5,892,199.00	0.00%	5,892,199.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		211,686,557.88	-9.44%	191,694,605.88	-0.08%	191,536,708.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				71,950,283.00		72,993,562.00
b. Step & Column Adjustment				1,043,279.00		1,058,407.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,950,283.00	1.45%	72,993,562.00	1.45%	74,051,969.00
2. Classified Salaries						
a. Base Salaries				29,854,763.45		30,287,657.45
b. Step & Column Adjustment				432,894.00		439,171.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,854,763.45	1.45%	30,287,657.45	1.45%	30,726,828.45
3. Employee Benefits	3000-3999	55,211,725.09	3.54%	57,163,862.09	3.34%	59,075,226.09
4. Books and Supplies	4000-4999	7,183,175.44	-0.41%	7,153,410.04	3.52%	7,405,132.04
5. Services and Other Operating Expenditures	5000-5999	44,091,660.51	-9.53%	39,890,452.51	-0.47%	39,702,799.51
6. Capital Outlay	6000-6999	3,468,376.60	-89.86%	351,635.00	0.00%	351,635.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,915,310.00	0.00%	2,915,310.00	0.00%	2,915,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(286,378.00)	0.00%	(286,378.00)	0.00%	(286,378.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	355,221.00	0.00%	355,221.00	0.00%	355,221.00
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)		214,744,137.09	-1.83%	210,824,732.09	1.65%	214,297,743.09
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,057,579.21)		(19,130,126.21)		(22,761,034.21)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		48,011,487.16		44,953,907.95		25,823,781.74
2. Ending Fund Balance (Sum lines C and D1)		44,953,907.95		25,823,781.74		3,062,747.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	27,201,407.67		15,727,654.38		12,093,110.67
c. Committed						
1. Stabilization Arrangements	9750	6,442,324.11		1,746,385.40		0.00
2. Other Commitments	9760	1,000,000.00		2,000,000.00		3,000,000.00
d. Assigned	9780	2,521,881.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,442,324.11		6,324,741.96		6,428,932.29
2. Unassigned/Unappropriated	9790	1,320,971.06		0.00		(18,484,295.43)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,953,907.95		25,823,781.74		3,062,747.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	6,442,324.11		1,746,385.40		0.00
b. Reserve for Economic Uncertainties	9789	6,442,324.11		6,324,741.96		6,428,932.29
c. Unassigned/Unappropriated	9790	1,320,971.06		0.00		(18,484,295.43)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,205,619.28		8,071,127.36		(12,055,363.14)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.62%		3.83%		-5.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,447.30		9,353.70		9,298.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		214,744,137.09		210,824,732.09		214,297,743.09
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)						
		214,744,137.09		210,824,732.09		214,297,743.09
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)						
		6,442,324.11		6,324,741.96		6,428,932.29
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)						
		6,442,324.11		6,324,741.96		6,428,932.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		NO

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	58,142.93	0.00	0.00	(306,378.00)				
Other Sources/Uses Detail					0.00	774,252.75		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	5,053.00	0.00	180,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	15,000.00	0.00	40,230.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(81,195.93)	86,148.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					355,221.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	3,000.00	0.00						
Other Sources/Uses Detail					419,031.75	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,477,688.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,477,688.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	81,195.93	(81,195.93)	306,378.00	(306,378.00)	7,251,940.75	7,251,940.75	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	37,000.00	0.00	0.00	(286,378.00)				
Other Sources/Uses Detail					0.00	355,221.00		
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	2,803.00	0.00	160,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	40,230.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(42,803.00)	86,148.00	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					355,221.00	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	3,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	42,803.00	(42,803.00)	286,378.00	(286,378.00)	355,221.00	355,221.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	9,447.30	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	10,470	10,770		
Charter School				
Total ADA	10,470	10,770	N/A	Met
Second Prior Year (2021-22)				
District Regular	10,770	10,757		
Charter School				
Total ADA	10,770	10,757	0.1%	Met
First Prior Year (2022-23)				
District Regular	10,323	10,557		
Charter School		0		
Total ADA	10,323	10,557	N/A	Met
Budget Year (2023-24)				
District Regular	10,172			
Charter School	0			
Total ADA	10,172			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	11,114	11,015		
Charter School				
Total Enrollment	11,114	11,015	0.9%	Met
Second Prior Year (2021-22)				
District Regular	10,788	10,793		
Charter School				
Total Enrollment	10,788	10,793	N/A	Met
First Prior Year (2022-23)				
District Regular	10,666	10,665		
Charter School				
Total Enrollment	10,666	10,665	0.0%	Met
Budget Year (2023-24)				
District Regular	10,497			
Charter School				
Total Enrollment	10,497			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
 (required if NOT met)

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

Explanation:
 (required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	10,770	11,015	
Charter School		0	
Total ADA/Enrollment	10,770	11,015	97.8%
Second Prior Year (2021-22)			
District Regular	9,452	10,793	
Charter School	0		
Total ADA/Enrollment	9,452	10,793	87.6%
First Prior Year (2022-23)			
District Regular	9,598	10,665	
Charter School			
Total ADA/Enrollment	9,598	10,665	90.0%
		Historical Average Ratio:	91.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	92.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	9,447	10,497		
Charter School	0			
Total ADA/Enrollment	9,447	10,497	90.0%	Met
1st Subsequent Year (2024-25)				
District Regular	9,354	10,393		
Charter School				
Total ADA/Enrollment	9,354	10,393	90.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	9,299	10,332		
Charter School				
Total ADA/Enrollment	9,299	10,332	90.0%	Met

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

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

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

Explanation:
 (required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,587.06	10,201.79	9,786.70	9,496.40
b. Prior Year ADA (Funded)		10,587.06	10,201.79	9,786.70
c. Difference (Step 1a minus Step 1b)		(385.27)	(415.09)	(290.30)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.64%)	(4.07%)	(2.97%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		145,035,981.00	152,164,769.00	151,922,907.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		11,921,957.64	5,995,291.90	4,998,263.64
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		4.58%	(.13%)	.32%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.58% to 5.58%	-1.13% to 0.87%	-0.68% to 1.32%

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)	22,189,551.00	21,146,548.00	21,146,548.00	21,146,548.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	144,635,981.00	152,164,769.00	151,922,907.00	151,765,010.00
District's Projected Change in LCFF Revenue:		5.21%	(.16%)	(.10%)
LCFF Revenue Standard		3.58% to 5.58%	-1.13% to 0.87%	-0.68% to 1.32%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	70,367,196.31	
Second Prior Year (2021-22)	72,524,152.51	81,060,625.62	89.5%
First Prior Year (2022-23)	73,776,258.90	87,038,661.74	84.8%
	Historical Average Ratio:		88.2%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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)	79,478,231.10		
1st Subsequent Year (2024-25)	81,312,285.10	95,583,444.92	85.1%	Not Met
2nd Subsequent Year (2025-26)	91,904,853.68	106,750,163.50	86.1%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The District is utilizing one-time restricted funds to pay for salary and benefits in 2023/24 and 2024/25 that may have normally been paid with unrestricted funds.

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):	4.58%	(.13%)	.32%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.42% to 14.58%	-10.13% to 9.87%	-9.68% to 10.32%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.42% to 9.58%	-5.13% to 4.87%	-4.68% to 5.32%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	17,793,970.18		
Budget Year (2023-24)	20,844,411.00	17.14%	Yes
1st Subsequent Year (2024-25)	5,635,590.00	(72.96%)	Yes
2nd Subsequent Year (2025-26)	5,635,590.00	0.00%	No

Explanation:
(required if Yes)

The District will recognize one-time federal revenue in 2023/24.

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

First Prior Year (2022-23)	41,753,853.90		
Budget Year (2023-24)	27,524,717.88	(34.08%)	Yes
1st Subsequent Year (2024-25)	24,611,811.88	(10.58%)	Yes
2nd Subsequent Year (2025-26)	24,611,811.88	0.00%	No

Explanation:
(required if Yes)

The District will recognize one-time state revenue in 2023/24.

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

First Prior Year (2022-23)	7,714,506.25		
Budget Year (2023-24)	7,720,562.00	.08%	No
1st Subsequent Year (2024-25)	5,892,199.00	(23.68%)	Yes
2nd Subsequent Year (2025-26)	5,892,199.00	0.00%	No

Explanation:
(required if Yes)

The District's parcel tax revenue will expire at the end of 2023/24.

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

First Prior Year (2022-23)	12,541,613.36		
Budget Year (2023-24)	7,183,175.44	(42.73%)	Yes
1st Subsequent Year (2024-25)	7,153,410.04	(.41%)	No
2nd Subsequent Year (2025-26)	7,405,132.04	3.52%	No

Explanation:
(required if Yes)

The 2022/23 year includes carry-over while the 2023/24 budget year assumes no carry-over.

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

First Prior Year (2022-23)	43,309,434.09		
Budget Year (2023-24)	44,091,660.51	1.81%	No
1st Subsequent Year (2024-25)	39,890,452.51	(9.53%)	Yes
2nd Subsequent Year (2025-26)	39,702,799.51	(.47%)	No

Explanation:
(required if Yes)

The 2024/25 year reflects a decrease in expenditures due to the expiration of one-time funds.

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)	67,262,330.33		
Budget Year (2023-24)	56,089,690.88	(16.61%)	Not Met
1st Subsequent Year (2024-25)	36,139,600.88	(35.57%)	Not Met
2nd Subsequent Year (2025-26)	36,139,600.88	0.00%	Met

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

First Prior Year (2022-23)	55,851,047.45		
Budget Year (2023-24)	51,274,835.95	(8.19%)	Not Met
1st Subsequent Year (2024-25)	47,043,862.55	(8.25%)	Met
2nd Subsequent Year (2025-26)	47,107,931.55	.14%	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 District will recognize one-time federal revenue in 2023/24.

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

The District will recognize one-time state revenue in 2023/24.

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

The District's parcel tax revenue will expire at the end of 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)

The 2022/23 year includes carry-over while the 2023/24 budget year assumes no carry-over.

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

The 2024/25 year reflects a decrease in expenditures due to the expiration of one-time funds.

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? No
- 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)	192,273,132.09			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	192,273,132.09	5,768,193.96	4,986,449.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The District plans to contribute the required 3% of actual expenditures to the Restricted Maintenance Account, however, this figure is different from 3% of total budgeted expenditures.

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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	4,502,663.00	4,872,860.00	6,442,324.11
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,502,663.00	4,872,860.00	6,442,324.11
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	2,507,518.07	4,337,633.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	9,005,326.00	12,253,238.07	17,222,281.22
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	150,088,768.12	162,428,659.06	207,932,966.91
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)	150,088,768.12	162,428,659.06	207,932,966.91
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.0%	7.5%	8.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	2.5%	2.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	7,224,414.51	78,531,825.05	N/A	Met
Second Prior Year (2021-22)	(517,295.64)	81,815,846.62	.6%	Met
First Prior Year (2022-23)	(626,294.78)	87,393,882.74	.7%	Met
Budget Year (2023-24) (Information only)	(2,567,134.92)	93,535,830.92		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	10,584,537.88	13,923,049.53	N/A		Met
Second Prior Year (2021-22)	9,090,407.64	21,463,225.62	N/A		Met
First Prior Year (2022-23)	12,044,027.33	20,945,929.98	N/A		Met
Budget Year (2023-24) (Information only)	20,319,635.20				

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

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

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

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

Explanation:
 (required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	9,447	9,354	9,299
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	214,744,137.09	210,824,732.09	214,297,743.09
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	214,744,137.09	210,824,732.09	214,297,743.09
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,442,324.11	6,324,741.96	6,428,932.29
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	6,442,324.11	6,324,741.96	6,428,932.29

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)	6,442,324.11	1,746,385.40	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,442,324.11	6,324,741.96	6,428,932.29
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,320,971.06	0.00	(18,484,295.43)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	14,205,619.28	8,071,127.36	(12,055,363.14)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.62%	3.83%	(5.63%)
District's Reserve Standard (Section 10B, Line 7):	6,442,324.11	6,324,741.96	6,428,932.29
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The District recognizes the need to make reductions in the future and reduce deficit spending. The District's Board is committed to meeting the minimum required reserves.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

There are positions in one-time resources in 2023/24 and 2024/25. In 2025/26, these positions have been moved back into the unrestricted general fund. The Board will need to make reductions in order to balance the 2025/26 budget.

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)?

Yes

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:

The District's parcel tax revenue will expire at the end of 2023/24. The parcel tax will have enough carry-over to cover expenses through the 2024/25 year. The Board will need to make reductions in order to balance the 2025/26 budget.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(61,697,679.40)			
Budget Year (2023-24)	(66,468,030.00)	4,770,350.60	7.7%	Met
1st Subsequent Year (2024-25)	(67,284,208.00)	816,178.00	1.2%	Met
2nd Subsequent Year (2025-26)	(67,429,710.00)	145,502.00	.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	774,252.75			
Budget Year (2023-24)	355,221.00	(419,031.75)	(54.1%)	Not Met
1st Subsequent Year (2024-25)	355,221.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	355,221.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

A one-time transfer was made in 2022/23 to shift expenses from the facilities fund to one-time funds in the general fund.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	12	Redev elopment Funds	25-9198-7438/7439	16,632,000
General Obligation Bonds	28	Property Tax	51-0000-7439	377,264,636
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Lease Agreement - SSSC	2	Redev elopment Funds	25-9198-7438/7439	1,310,730
TOTAL:				395,207,366

Type of Commitment (continued)	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	1,360,000	2,666,036	2,062,137	1,443,812
General Obligation Bonds	6,220,000	19,459,112	18,054,091	27,601,505
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Agreement - SSSC	625,845	645,905	664,825	0
Total Annual Payments:	8,205,845	22,771,053	20,781,053	29,045,317
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual increase in GO Bonds will be funded by property owners in the city of Pittsburg. The annual increase in COP payments will be funded by the district's reserve of redevelopment funds.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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	35,357,242.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,995,452.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	33,361,790.00
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	7/1/2020

	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	5,671,861.00	5,671,861.00	5,671,861.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,503,474.17	1,503,474.17	1,503,474.17
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,388,021.00	1,560,401.00	1,732,060.00
d. Number of retirees receiving OPEB benefits	241.00	241.00	241.00

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	629.8	619.10	619.10	619.10

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.

The 2023/24 year has not been negotiated.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	709004		
	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
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

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

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:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	495.97	509.70	509.70	509.70

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.

The 2023/24 year has not been negotiated.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	247,799		
		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
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

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

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:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	88.3	100.35	100.35	100.35

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.

The 2023/24 year has not been negotiated.

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

135,172

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

4. Amount included for any tentative salary schedule increases

0

0

0

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
 (optional)

End of School District Budget Criteria and Standards Review



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 1 BUDGET CALENDAR

PITTSBURG UNIFIED SCHOOL DISTRICT
2023-2024
BUDGET DEVELOPMENT CALENDAR

FISCAL YEAR 2022-23

Date	Description	Responsibility
July through August	Close Books for Fiscal Year 2022-23	Business Services
August 9	2023-24 Revised Budget approved; if applicable	Board of Education
September 13	Unaudited Actuals presented to the Board	Finance Director
September 14	Unaudited Actuals sent to county office of education for review	Finance Director

FISCAL YEAR 2023-24

Date	Description	Responsibility
September 1-22	Review and Revise all categorically funded projects	Business Services
October 2-31	Work on First Interim Budget Report	Business Services
November 1-30	Update information on budget assumptions	Business Services
November 1-30	Prepare First Interim Budget Report	Finance Director
December 13	Approve First Interim Budget Report	Board of Education
December 14	First Interim Budget Report send to county office of education for review	Finance Director
January 2-5	Review enrollment projections to prepare Second Interim	Associate Superintendent, Finance Director
January 2-31	Update budgets	Finance Director
January 2-12	Governors Budget	Business Services
January 8-19	Governors Budget Workshop/review	Cabinet, Finance Director
January 8-26	Convene Budget Sub-Committee	Board of Education, Associate Superintendent
January 10	Receive FY 2022-23 Audit Report	Board of Education
January 31	Release preliminary enrollment projections for FY 2024-25	Associate Superintendent, Finance Director
February 1-9	Project Staffing and Budget Assumptions	Cabinet, Finance Director
February 1-29	Review and Approve any necessary reductions for FY 2024-25	Board of Education
February 23	Complete entries for second interim report	Finance Director
March 13	Second Interim Report approved	Board of Education
March 14	Second Interim Report sent to the county for approval	Finance Director
March 15	Issue notices for non-elect certificated positions and classified positions	Human Resources
March 27	Update Budget to Board	Associate Superintendent
April 1-26	Allocation worksheets sent to sites and departments	Finance Director
April 1-26	Staffing allocations to sites	Assistant Superintendent of Human Resources, Associate Superintendent, Finance Director
May 1-10	Governor's May revise	Associate Superintendent, Finance Director
May 22	Update on Governors May revise	Board of Education
May 1-31	Data entry of budget information into Finance System	Finance Director
June 3-10	Draft budget prepared and revised	Cabinet, Finance Director
June 12	Public Hearing-LCAP and Budget	Board of Education
June 26	Budget Adoption	Board of Education



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 2

SACS STRUCTURE

**STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)
PITTSBURG UNIFIED SCHOOL DISTRICT**

The major budget control is through the proper classification of all expenditures by the utilization of twenty five digit expenditure codes. The standardized account code structure currently in use has been developed by the state of California to insure that all districts are reporting their budgets in the same standard manner. The fund and resource codes will allow the tracking of specific activities and sources of income. Listed below is an explanation of the account code structure. The major distinguishing expenditure code is the object of expenditure.

A	B	C	D	E	F	G	H
FUND	RESOURCE	GOAL	FUNCTION	SITE	PROJECT	DUO	OBJECT
00	0000	0000	0000	000	0	000	0000

- A. This two-digit number indicates the FUND. A fund is a self-balancing set of financial accounts established to carry on specific activities. In the example, Fund 01 is the General Fund. Additional fund codes have been set up for:
- Associated Student Body - 08
 - Adult Education Fund - 11
 - Child Development Fund - 12
 - Child Nutrition (Cafeteria) Fund - 13
 - Deferred Maintenance Fund – 14
 - Special Reserve Fund – 17
 - Postemployment Benefits (Retiree Trust) Fund - 20
 - Capital Building Bond Fund - 21
 - Capital Facilities Fund - 25
 - State School Facilities - 35
 - Capital Building Reserves - 40
 - Bond Interest & Redemption Funds – 51
 - Foundation Trust Fund – 73
 - Warrant Pass Through Fund – 76
- B. This four-digit number is the RESOURCE code. The resource code tracks activities funded with revenues that have financial reporting requirements such as special education. In addition, the resource code separates unrestricted from restricted funds. The unrestricted funds are coded in resources 0000 - 1999. The restricted funds are coded in resources 2000-9999. All resource codes must be balanced individually.
- C. The GOAL code is a four-digit code which defines an objective related to an instructional setting or a special population. An example would be 1110 which means regular education k-12. This field is used to account for the cost of instruction and other services.
- D. FUNCTION is also a four-digit code. The purpose of the function field is to designate a general operational area and /or a type of activity. The function field in conjunction with certain goals plays an important part in determining the district indirect cost rate. Some examples of function codes are 2700 school administration, 8100 plant maintenance and operations, 1000 instruction. The district uses a function code to identify programs which do not have a specific resource code.
- E. SCHOOL code is a three-digit code which is used to define the specific site that the budget services. Each site has two codes.
- F. PROJECT code is a seldom used code used when a federal grant spans multiple fiscal years. It is normal to find a 0 in this code location.
- G. The DUO field is a three-digit field which the District can use to designate anything unique to this district. Currently we place a nine in the first position to indicate funds carried over from a previous year. When not in use, four zeros fill this position.
- H. OBJECT codes are used to classify revenues by general sources and types. In addition object codes are used to classify expenditures according to types of items purchased or services obtained. The object code is a four-digit code.



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 3

GLOSSARY OF

TERMS

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

ABATEMENT: A complete or partial cancellation of an expenditure or revenue.

ABATEMENT OF EXPENDITURES: Return or cancellation of part or all of a charge previously made, usually resulting from the provisions of goods or materials of a quality other than specified, for which allowances or refunds are made or which results in a resale of the materials originally purchased. The term can be applied to a loss of or damage to property and applies to both current expenditures and capital outlay expenditures.

ABATEMENT OF REVENUE: The return or cancellation of all or some part of any specific revenue previously recorded.

ACCOUNTING PERIOD: A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

ACCOUNT NUMBERS OR LETTER: Numbers and/or letters that are assigned to the ordinary titles of accounts are for classification of accounts and ease of reference.

ACCOUNTS PAYABLE: Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same local educational agency.

ACCOUNTS RECEIVABLE: Amounts due and owed from private persons, business firms, governmental units, or others for goods received a/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same local educational agency.

ACCRUAL BASIS: That method of accounting in which revenue is recorded when earned, even though not collected, and expenses are recorded when the liabilities are incurred, even if not yet paid.

ACCRUED EXPENDITURES: Expenditures incurred during the current account period which are not paid until subsequent accounting period.

ACCRUED REVENUE: Revenue earned during the current accounting period but which is not collected until the following accounting period.

ACTUARIAL BASIS: A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

AD VALOREM TAX: A tax based on a percent of the value of goods or services.

AGENCY FUND: A fund consisting of resources received and held by an LEA as an agent for others.

ALLOCATION: Division or distribution in accordance with a predetermined plan.

ALLOWANCE: A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the probable collectible receivables.

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APPORTIONMENT: Allocation of state or federal aid, district taxes, or other moneys among LEA's or other governmental units.

APPORTIONMENT NOTICE: A document notifying LEAs when moneys have been deposited with the county treasurer.

APPRAISAL: An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies and other economic features.

APPROPRIATION: An authorization, granted by the governing board, to make expenditures and to incur obligation for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

APPROPRIATION LEDGER: A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

ASSEMBLY BILLS: AB-8, AB65, AB-777, AB-87: See Legislation.

ASSESSED VALUATION: Value placed on personal and real property by a governmental unit for taxation purposes.

ASSETS: Resources that are held or owned by an LEA and that have monetary value.

AUDIT: An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

AUDIT PROGRAM: A detailed outline of work to be done and the procedure to be followed during the audit.

AVAILABLE CASH: Cash that is on hand or on deposit in a given fund and that is unencumbered and can be utilized for meeting current obligations.

AVERAGE DAILY ATTENDANCE (ADA): Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day.

BAILOUT LEGISLATION: Emergency laws and the State Budget Act enacted by the California Legislature in June and July, 1978, following the passage of Proposition 13. They have been amended by subsequent legislation.

BALANCE SHEET: A statement that shows assets, liabilities, and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

BARGAINING: The range of subject which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

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BASIS OF ACCOUNTING: The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and reported in the financial statements.

BASIC AID: The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's revenue.

BILINGUAL EDUCATION: Programs serving students with limited proficiency in English. Some federal and state categorical funds are available for bilingual education programs.

BLOCK GRANT: A lump sum allocation of special purpose funds (see ECIA, chapter 2) the same term is sometimes used to describe a district's total revenue limit.

BOND: A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

BOND DISCOUNT: The excess of the face value at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

BOND PREMIUM: The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

BONDED DEBT: That portion of indebtedness represented by outstanding bonds.

BONDED DEBT SERVICE: Expenditures that are incurred for interest and redemption of bonds.

BONDED INDEBTEDNESS: An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them from incurring new indebtedness.

BONDS AUTHORIZED AND UNISSUED: Legally authorized bonds that have not been sold and that may be sold without further authorization.

BUDGET: A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

BUDGET ACT: The legislative vehicle for the State's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15th each year. The Governor may reduce or delete individual items but may not make increases.

BUDGETARY ACCOUNTS: Those accounts which make it possible for a budgetary type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations and encumbrances.

BUDGETARY CONTROL: The management of financial transactions in accordance with an approved plan of estimated revenues and expenditures.

BUDGETING: The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

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CALIFORNIA ASSESSMENT PROGRAM (CAP): The California Assessment Program state matrix tests which must be taken by students in grades 3, 6, 8, and 12 (and grade 10 b7 1985). Scores are reported by school and by district but not for individual students.

CALIFORNIA BASIC EDUCATION SKILLS TEST (CBEST): The California Basic Education Skills Test is required of anyone who seeks certification as a teacher, the test covers reading, writing, and mathematics.

CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS): The California Basic Educational Data System compiles educational demographic data for each school district within the State of California. Information is collected and submitted by each school district on CBEDS Day (October 15th) and March 31st (P2) annually.

CAP: See California Assessment Program.

CAPITAL ASSETS: See Fixed Assets.

CAPITAL OUTLAY: Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

CAPITAL OUTLAY FUND FOR PUBLIC HIGHER EDUCATION (COFPH): The Capital Outlay Fund for Public Higher Education is supported by revenue from oil on state-owned land. Some tidelands oil revenues are appropriated for K-12 capital outlay needs.

CAPITAL PROJECTS FUND: Funds established to account for financial resources that are to be used for the acquisition of major capital facilities.

CASH: Currency, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as the availability of cash should be indicated.

CASH ADVANCE: Cash apportioned in advance of the usual apportionment period.

CASH BASIS: Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

CASH COLLECTION AWAITING DEPOSIT: Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

CASH DISCOUNT: An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with the trade discount).

CASH IN BANK: Balances in separate bank accounts such as student body accounts, school farm accounts, and cafeteria accounts.

CASH IN COUNTY TREASURY: Cash balances on deposit in the county treasury for the various funds of the LEA.

CATEGORICAL AID: Money from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program (SIP); or for special purposes such as Economic Impact Aid (EIA) or transportation.

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Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS: See California Basic Educational Data System.

CBEST: See California Basic Education Skills Test.

CERTIFICATED EMPLOYEES: Employees who are required to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

CERTIFICATES OF PARTICIPATION: A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

CHAPTER 1, 2: See ECIA

CHART OF ACCOUNTS: A list of accounts, systematically arranged, that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order. C

CHECK: A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristic of a voucher and a check; it shows the propriety of a payment and is an order to pay.

CLASSIFICATION: The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

CLASSIFIED EMPLOYEES: Employees who are required to have licenses, special training, skills, etc. including school secretaries, custodians, bus drivers, and some management personnel.

CLEARING ACCOUNTS: Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

CLOSING ENTRIES: entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

CODE: (1) A distinguishing reference number or symbol. (2) Statement of the laws of a specific field; e.g. Education Code, Penal Code, Civil Code, and Labor Code.

COFPHE: See Capital Outlay Fund for Public Higher Education

COLA: See Cost of Living Adjustment.

COLLECTIVE BARGAINING SB 160 (1975): A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board (see PERB).

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CONSOLIDATION: The combining of two or more elementary or high school districts with adjoining borders to form a single district (see Unification and Unionization).

CONSUMER PRICE INDEX (CPI): A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

CONTINGENT LIABILITIES: Items that may become liabilities as a result of conditions undetermined at a given date; e.g. guarantees, pending lawsuits judgments and appeals, and unsettled disputed claims.

CONTRA ACCOUNT: An account to record offsetting transactions; e.g. abatements.

CONTRACT: An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

CONTRACTED SERVICES: Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

CONTROL ACCOUNT: A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balance of the detail accounts.

COST: The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

COST OF EDUCATION INDEX: A measure of variation in costs for individual school districts, such as utilities, gasoline, and the cost of living in the geographical area.

COST OF LIVING ADJUSTMENT (COLA): An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.

COUNTY SCHOOL SERVICE FUND (CSSF): A fund established to control the financial operations of the offices of county superintendents of schools.

CPI: See Consumer Price Index.

CREDIT: The right side of the double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenues, and fund balances.

CSSF: See County School Service Fund.

CURRENT ASSETS: Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

CURRENT EXPENSE OF EDUCATION: The current General fund operating expenditures of an LEA for kindergarten and grades one through 12, excluding expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, facility acquisition and construction and object classifications 6000 and 7000.

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CURRENT LIABILITIES: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

CURRENT LOANS: A loan payable in the same fiscal year in which the money was borrowed.

DE FACTO SEGREGATION: Racial segregation which is not intentional, that is, caused by the acts of governing bodies.

DE JURE SEGREGATION: Racial segregation which is intentional, that is, caused by the acts of governing bodies.

DEBIT: The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

DEBT LIMIT: The maximum amount of legally permitted debt.

DEBT SERVICE: Expenditures for the retirement of debt and for interest on debt.

DEBT SERVICE FUNDS: Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DECLINING ENROLLMENT ADJUSTMENT: A formula which cushions the drop in income in a district with a shrinking student population (eliminated in 1983-84).

DEFERRED MAINTENANCE: Major repairs of buildings and equipment which have been postponed by the school district. Some state funds are available to assist districts with deferred maintenance projects.

DEFERRED REVENUE: Revenue received in a given period, but unearned which is set up as a liability to be included as revenue in subsequent periods.

DEFICIT: The amount by which a sum of money falls short of a required amount (e.g. apportionment deficits).

DEFICIT FACTOR: A formula for reducing state allocations to school districts for revenue limits and/or categorical programs when state appropriations are insufficient (see Encroachment).

DEFICIT FINANCING: The amount to be provided when estimated expenditures exceed the estimated revenues.

DEFICIT FUND BALANCE: The excess of liabilities of a fund over its assets.

DEFICIT SPENDING: The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

DELINQUENT TAXES: Taxes remaining unpaid after the date of the year in which levied.

DEPRECIATION: Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

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DIRECT EXPENSES OR COSTS: Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

DIRECT SUPPORT CHARGES: Charges for a support program and services that directly benefit other programs.

DIRECT SERVICES: Attendance, health, guidance and library services and supervision of instruction (K-8 only) performed by county offices of education for small districts (elementary, high school, and unified districts with less than 901, 301, and 1501 ADA respectively).

DISBURSEMENTS: Payments by currency, check, or warrant. (The term is not synonymous with expenditures).

DOUBLE ENTRY: A system of bookkeeping that requires an amount be credited for every corresponding amount debited. Thus, the double entry ledger maintains equality of debits and credits.

EARNED INTEREST REVENUE: A sum of money received or due to be received for the use of money loaned or invested.

ECIA: See Educational Consolidation and Improvement Act.

ECONOMIC IMPACT AID (EIA): State categorical aid for districts with concentrations of children who are bilingual transient or from low income families.

EDGAR: See Educational Department General Administration Regulations.

EDUCATION CODE: The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, of the Government Code, and general statutes.

EDUCATION DEPARTMENT GENERAL ADMINISTRATION REGULATIONS

(EDGAR): These are the regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA): The federal Educational Consolidation and improvement Act. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

EIA: See Economic Impact Aid.

EMPLOYEE BENEFITS: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) worker's compensation payments; and (5) payments made to personnel on sabbatical leave.

ENCROACHMENT: The use of unrestricted moneys to support restricted program expenditures.

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ENCUMBRANCES: Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

ENROLLMENT: Enrollment is the actual number of students registered with the school district who actually attend its schools. This does not mean the number of students who are in attendance throughout the school district during any given period; i.e. day, week, month, and year. See ADA.

ENTERPRISE FUND: Funds used to account for those ongoing LEA activities which, because of their income-producing character, are similar to those found in the private sector.

ENTITLEMENT: An apportionment that is based on specific qualifications.

ESTIMATED REVENUES: For revenue accounts kept on the accrual bases, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

EXIT CRITERIA: The regulations which determine when a child may move from a special service, such as a bilingual program, to a regular full-time classroom.

EXPENDITURES: The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

EXPENSES: Charges incurred, whether paid or not, for the operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal year. Expense accounts are used in certain trust funds and in proprietary-type funds.

FACE VALUE: As applied to securities, the amount stated in the security document.

FEES: Amounts collected from or paid to individuals or groups for services or for use of a school or other facilities.

FIDELITY BOND: A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

FISCAL YEAR: A period of one year, the beginning and the ending dates of which are fixed by statute in California, the period beginning on July 1 and ending on June 30.

FIXED ASSETS: Assets of a permanent character having continuing value; e.g. land, buildings, machinery, furniture, and equipment.

FULL-TIME EQUIVALENT: The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

FUNCTION: An act, service, or group of services proper to a person, thing or institution and aimed at accomplishing a certain end.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein,

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which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between assets and liabilities. The fund equity of governmental trust funds.

GAAP: See Generally Accepted Accounting Principles.

GAAS: See Generally Accepted Auditing Standards.

GAGAS: See Generally Accepted Governmental Auditing Standards.

GASB: See Governmental Accounting Standards Board

GANN AMENDMENT: An initiative passed in November 1979 which added Article XIII to the California Constitution. It established a ceiling, or limit on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in California Consumer Price Index or per capital personal income, whichever is smaller, and for any change in population.

GATE: See Gifted and Talented Education Program.

GENERAL FIXED ASSETS ACCOUNT GROUP: A self-balancing group of accounts set up to account for the general fixed assets of an LEA.

GENERAL FUND: The fund used to finance the ordinary operation of the LEA. It is available for any legally authorized purpose.

GENERAL JOURNAL: A book of original entry for all entries of financial transactions that are not recorded in a special journal such as a cash receipts journal, a voucher register, or a cash disbursements journal.

GENERAL LEDGER: A book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or account group used by an LEA.

GENERAL LONG-TERM DEBT: Long-term debt that is legally payable from general revenues and backed by the full faith and credit of an LEA.

GENERAL GROUP OF LONG-TERM DEBT ACCOUNTS: The account group in which all un-matured general long-term liabilities of an LEA are recorded. It does not include long-term liabilities of proprietary funds and non-expendable trust funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

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GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's Professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

GENERAL ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS): Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Function.

GIFT: Anything of value received from any source for which no repayment or service to the contributor is expected.

GIFTED AND TALENTED EDUCATION PROGRAM (GATE): The Gifted and Talented Education program guidelines and criteria have been expanded to provide additional education services to children identified as exceptionally able or talented.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

GRADE LEVEL: Assigned classification of students according to age and school progress; e.g. kindergarten and first grade.

GRANT: A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes.

GRANTS-IN-AID: Outright donations or contributions, usually by a superior governmental unit, without the prior establishment of conditions with which the recipient must comply.

HIGH EXPENDITURE DISTRICTS: Districts with revenue limits considerable above the state average. Most of these were formerly called "high wealth" districts because their assessed value per ADA was also significantly above the state average.

HOLDING ACCOUNTS: Suspended accounts that are used temporarily to accumulate costs that will ultimately be charged to other using programs.

IEP: See Individual Education Plan.

IMPACT AID: See PL 81-874.

IN LIEU OF TAXES: Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

INCENTIVES: Financial rewards for implementing a new program, such as longer school day year, or for performance, such as by students on CAP tests. Many of the "reforms" in SB 813 contain incentives.

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INCOME: A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term income should not be used in lieu of revenue in governmental-type funds.

INDIRECT COST AND OVERHEAD: Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefits of the determination.

INDIRECT SUPPORT CHARGES: Charges for routine services not performed as a special service for a particular program but allocated to using programs.

INDIVIDUAL EDUCATION PLAN (IEP): A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child.

INFLATION FACTOR: See Cost of Living Adjustment.

INTEREST: A fee charged to the borrower for the use of money.

INTERFUND ACCOUNT: Accounts in which transactions between funds are reflected.

INTERFUND TRANSFERS: Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Inter-fund transfers are not revenues or expenditures of the LEA.

INTERIM BORROWING: (1) Short term loans to be repaid from general revenues during the course of a fiscal year. (2) Short term loans in anticipation of tax collections or bond insurance.

INTERNAL AUDIT: An appraisal activity within an LEA which (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

INTERNAL CONTROL: A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby, enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that on one employee performs a complete cycle of operations; such procedures call for proper authorization by designated officials.

INTERNAL SERVICE FUNDS: Funds created to render services on a cost reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

INTRABUDGET TRANSFERS: Amounts transferred from one appropriation account to another within the same fund.

INVENTORY: A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

INVESTMENTS: Disbursements of cash for the purpose of generating revenue.

INVOICE: An itemized statement of charges for merchandise sold or services rendered to the purchaser.

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JOB ACCOUNT: An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

JOINT SCHOOL DISTRICTS: School districts with territory in more than one county.

JOURNAL: Any accounting record in which the financial transaction of an LEA are formally recorded for the first time; e.g. the cash receipts book, check register, and general ledger.

JOURNAL VOUCHER: A form provided for the recording of certain transactions or information in the place of, or supplementary to, the journal or registers.

JUDGMENTS: Amount due to be paid or collected by the LEA as the result of court decision.

LEGISLATION: The California Legislature has passed school finance legislation almost every year since 1972. The major laws, in chronological order, are:

SB 90, 1972Instituted revenue limits.

AB 65, 1977.....Initiated a “long term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

SB 90, 1977Allowed reimbursement for costs resulting from state mandates.

SB 154, 1978.....Allocated property taxes to cities, counties and schools after Proposition 13 (bailout).

AB 1979Defined the source and method of funding schools, counties, cities, and special districts including adjusting the allocation of property taxes.

AB 1981Allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at local level.

SB 813, 1983.....Superseded previous school finance laws and made many changes to the California Education curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, hiring and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of state-wide curriculum standards.

AB 87, 1991.....Defined the laws, policies, and regulations governing the funding of Year Round Education in the state of California.

LEVELING DOWN: Decreasing the level of per pupil revenue limits state-wide toward of higher revenue limit districts. Also known as Parity funding principle.

LEVY: The imposition of taxes or special assessments for the support of governmental activities; also the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

LIABILITIES: Legal obligations (with the exception of encumbrances) that are unpaid.

LIFE SPAN (GRADE SPAN): Broad group classification of students according to age and school progress; i.e. pre-formal, elementary, secondary, and adult.

LONG-TERM DEBT: Debt that matures more than one year after the date of issuance.

LOW EXPENDITURE DISTRICTS: Districts with revenue limits per child near the statewide average. Many were formerly called “low wealth” districts because their assessed valuation per ADA was below the average. Neither “high” nor “low” refers to the family income of district residents.

MANDATED COSTS: School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

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MASTER TEACHER: A selected teacher who receives a stipend of \$4,000, a program initiated in SB 813. The mentor teacher works with the new and experienced teachers on curriculum and instruction and must spend at least 60% time in classroom teaching.

MINIMUM GUARANTEE: Granting a district a specified percentage of the total revenue limit income it received the previous year regardless of a change in ADA.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

MULTI-YEAR FINANCIAL PLAN: A plan that presents financial estimates of programs in tabular form for a period of year. These estimates should reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of program structure.

NECESSARY SMALL SCHOOLS: Elementary schools with less than 101 or high schools with less than 301 ADA which meet sparsity standards and which are separately funded.

NET INCOME: Proprietary fund excess of revenues and operating transfers in over expenses and operating transfers out.

OBJECT: As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

OBLIGATIONS: Amounts that the LEA may be legally required to meet out of its resources. They include not only actual liabilities but also un-liquidated encumbrances.

OPERATING TRANSFERS: All inter-fund transfers other than residual equity transfers.

ORDER (FOR PAYMENT): A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

OTHER FINANCING SOURCES: Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCING USES: Governmental fund operating transfers out. Such amounts are classified separately from expenditures.

OVERDRAFT: The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are charged.

OVERHEAD: See Indirect Cost and Overhead.

PAYROLL REGISTER: A document accompanying one or more orders on an LEA fund for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such order.

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PAYROLL WARRANT: A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

PER CAPITA PERSONAL INCOME: Income before taxes as estimated by the U.S. Department of Commerce for California and other states.

PERB: See Public Employees' Relations Board

PERS: See Public Employees' Retirement System.

PERPETUAL INVENTORY: A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical inventory count. A record is provided for each item or group of items to be inventoried and is so divided as to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERSONAL PROPERTY: A property except real estate.

PETTY CASH: A sum of money set aside for the purpose of making change or immediate payments of small amounts.

PHYSICAL INVENTORY: The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. The accuracy of the perpetual inventory records is tested periodically by physical inventories.

PL 81-874: A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

PL 94-142: Federal law which mandates a "free and appropriate" education for all handicapped children.

POSTING: The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

PREPAID EXPENSES: Items for which payment has been made but for which benefits have not been realized as of a certain date, e.g. prepaid rent, prepaid interest, and premiums or unexpired insurance.

PRIOR YEARS' TAXES: Taxes collected within the current fiscal year for levies in previous fiscal years.

PROFICIENCY REQUIREMENTS: Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers (see CBEST).

PROGRAM: A group of related activities consisting of a unique combination of objects that operate together to accomplish common ends.

PROGRAM ACCOUNTING: A system of accounting in which records are maintained to accumulate revenue and expenditure data by program.

PROGRAM COSTS: Costs that are incurred and allocated by programs rather than by organizations.

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PROGRAM STRUCTURE: The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objects. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

PROPOSITION 13: An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

PRORATING: The allocation of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

PROTESTED TAXES: Tax money paid under protest and held by the county auditor pending settlement of the protest.

PUBLIC EMPLOYEES' RELATIONS BOARD (PERB): The Public Employees Relations Board consists of five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS): State law required school district employees, school districts, and the state to contribute to the fund.

PUPIL WEIGHTING: A method of distributing money for education according to the individual characteristics of each pupil. Weights or ratios are assigned for categories of pupil need or special costs; funds are distributed to districts according to their total number of pupil weights.

PURCHASE ORDER: A document issued to a vendor that authorized the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

REAL PROPERTY: Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

REBATE: See Abatement or Refund.

RECEIPTS: Cash received.

RECLASSIFICATION: Re-designation of current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

REFUND: An amount paid back or credit allowed on account of an over-collection.

REGISTERED WARRANT: A warrant that is registered by the county treasurer for future payment because of present lack of funds and that is to be paid with interest in the order of its registration.

REGISTERS: A listing of transactions of like kind that may be totaled and summarized for convenience in posting: e.g. payroll registers, warrant registers, and attendance registers.

REIMBURSEMENT: Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund or department.

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REQUISITION: A document submitted initiating a purchase order to secure specified articles or services or issuance of materials from stores or a warehouse.

RESERVE: An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

RESERVE FOR ENCUMBRANCES: An account used to aggregate a portion of a fund balance for expenditure on vendor performance.

RESIDUAL EQUITY TRANSFERS: Nonrecurring or non-routine transfers of equity between funds of the LEA, e.g. transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund.

RESOURCE COST MODEL: A system for funding education which is based on the cost of a district's individual characteristics and programs.

RESTRICTED FUNDS: Moneys whose use is restricted by legal requirements or by the donor.

REVENUE LIMIT: The specific amount of state and local taxes a school district may receive per pupil for its general education program. Annual increases are determined by the Legislature. Categorical aid is granted in addition to the revenue limit.

REVENUES: The increases in fund financial resources other than from inter-fund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

REVOLVING CASH FUND: A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

ROBBINS AMENDMENT (PROPOSITION 1): An amendment to the California Constitution, Article I, Section 7, passed in 1979 which restricts California courts to federal court interpretations when ordering changes in pupil school assignment or pupil transportation to alleviate school district segregation.

ROC/ROP: Regional Occupational Centers/Regional Occupational Programs established by a school district or group of school districts or county offices of education. The centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

SB – SENATE BILLS (SB 90, 1972; SB 90, 1977; SB 154, SB 813): See Legislation.

SCHEDULES: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

SCHOOL IMPROVEMENT PLAN (SIP): Money granted by the state to selected schools to carry out a plan developed by the school site council for the improvement of their school's program.

SCHOOL SITE COUNCIL: Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out and evaluated.

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SECURED ROLL: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

SECURITIES: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

SELF-CONTAINED CLASSROOM: A classroom in which a teacher usually instructs one group of students in a majority of the instructional programs for a school year. Self-contained classrooms are usually found at the elementary school level.

SENIORITY: A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

SERIAL ANNUITY BONDS: Serial bonds in which the annual installments of bond principal are so arranged that the combined payments of principal and interest are approximately the same each year.

SERIAL BONDS: Bonds whose principal is repaid in periodic installments over the life of the issue.

SERRANO VS. PRIEST: The California Supreme Court decision which declared the system of financing schools unconstitutional because it violated the Equal Protection clause of the State Constitution. The Court said that by 1980, the relative effort (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures which were due to local wealth must be less than \$100.00. The impact of Proposition 13 resolved the taxpayer equity provision. In 1983, a court review determined that sufficient compliance in reducing expenditure disparities had been achieved.

SHARED REVENUE: Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

SHORT-TERM DEBT: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax anticipation notes payable.

SHORTFALL: An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SITE: The location of a school or a central administrative unit.

SOURCE DOCUMENT: Any voucher, invoice, or other data that support an entry in the accounting records.

SPECIAL EDUCATION: Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL 94142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

SPECIAL REVENUE FUNDS: Funds established to account for the proceeds from specific revenue sources that (by law) are restricted to finance particular activities.

SPECIFICATIONS: Those particular qualities required of products or services.

SPLIT ROLL: A system for taxing business and industry property at a different rate from individual homeowners.

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SQUEEZE: Restricting the revenue limit increases of higher spending districts in order to equalize per pupil revenues (eliminated in 1983-84).

STATE ALLOCATION BOARD: A state regulatory agency which controls certain state-aided capital outlay and deferred maintenance projects.

STATE SCHOOL FUND: A special revenue fund within the State Treasury used for apportionments to school districts and county superintendents, based on the revenue limit, and certain other special purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the Department of Education.

STATE TEACHERS' RETIREMENT SYSTEM (STRS): State law requires school district employees, school districts, and the state to contribute to the fund.

STATEMENTS: (1) Used in a general sense, all of those formal written presentations which set forth financial information. (2) In technical accounting usage, those presentations of financial data which show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

STORES: Goods that are on hand in storerooms and subject to requisition.

STRS: See State Teachers' Retirement System.

STUDENT BODY FUND: A fund to control the receipts and the disbursements of student association activities.

SUBSIDIARY LEDGERS: A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account; e.g. the payroll ledger and the appropriations ledger.

SUBVENTION: provision of assistance or financial support, usually from a superior governmental unit; a grant.

SUMMARY: Consolidation of like items for accounting purposes.

SUNSET: The termination of the regulations for a program. The law lists a schedule for the Legislature to consider the sunset of many state categorical programs.

SUPPLY: A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

SURETY BOND: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation; e.g. a surety bond given by a contractor or by an official who handles cash or securities.

SUSPENSE ACCOUNT: An account which carries charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

TAX ANTICIPATION NOTES: Notes issued in anticipation of collection of taxes, usually able to be retired only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

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TAX LIENS: Claims by governmental units on properties for which taxes levied remain unpaid.

TAX RATE: The amount of tax stated in terms of a unit of the base tax.

TAX RATE LIMIT: The maximum rate of tax that a governmental unit may levy.

TAX REDEMPTION: Proceeds from the sale of tax-delinquent property.

TAX RELIEF SUBVENTIONS: Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

TAX ROLLS: The list showing the amount of taxes levied against each taxpayer or property.

TAXES: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAXES RECEIVABLE: An asset account representing the uncollected portion of taxes levied.

TENURE: A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless specified procedures for dismissal or layoff are successfully followed.

TERM BONDS: Bonds whose entire principal matures on one date.

TRADE DISCOUNT: A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with cash discount).

TRAILER COACH FEES: Assessments collected from owners of trailer homes, which constitute personal property used in lieu of taxable real property.

TRANSFER: Inter-district or inter-fund payments or receipts not chargeable to expenditures or credited to revenue. Certain budget revisions are often referred to as transfers.

TRIAL BALANCE: A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance".

TRUST FUND: A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

TUITION: An amount charged for educational services provided to a student.

TUITION TAX CREDITS: A reduction in state or federal income tax to offset a specified amount of money spent for tuition for private education.

UIA: See Urban Impact Aid.

UNENCUMBERED BALANCE: That portion of an appropriation or allotment not yet expended or obligated.

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UNIFICATION: Joining together of all or part of an elementary school district (K-8) and high school district (K-12) with a single governing board.

UNIFIED SCHOOL DISTRICT: A school district serving students kindergarten through 12th grade, that is elementary and high school students.

UNIONIZATION: Joining together of two or more elementary or high school districts to form a single elementary or high school & district.

UNIT COST: The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g. the total expenditure divided by the number of students equals the cost per student.

UNREALIZED REVENUE: Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

UNSECURED ROLL: Assessed value of personal property other than secured property.

URBAN IMPACT AID (UIA): State aid to 19 large, metropolitan districts, expanded in 1984-84 to qualifying high school and elementary districts. The funds may be used for general purposes.

VOUCHER: A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

WARRANT: A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s) approved by the county superintendent of schools, and allowed by the county auditor, directed the county treasurer to pay a specified amount to a designated payee.

WARRANTS PAYABLE: The amount of warrants issued, outstanding, and unpaid from a salary or wage payment; an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

WORK IN PROCESS: The value of partially completed products manufactured or processed, such as a partially completed printing job.

WORK ORDER: A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.