



Adopted Budget 2023/2024

State SACs Report



June 27, 2023

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: www.psusd.us

Date: June 13, 2023

Adoption Date: June 27, 2023

Signed: _____

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

Public Hearing:

Place: 150 District Center Drive,
Palm Springs, CA 92264

Date: June 13, 2023

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Tony Carrillo

Title: Director, Fiscal Services

Telephone: 760-883-2710 ext. 4806053

E-mail: tcarrillo@psusd.us

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/27/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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:

_____ RSRMA-Riverside Schools Risk Management Authority - Managed by Keenan & Associates Telephone: 951-715-0190

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 27, 2023

For additional information on this certification, please contact:

Name: Renee Burnelle
Title: Director, Risk Management
Telephone: 760-883-2715
E-mail: rburnelle@psusd.us

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

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	303,898,960.00	0.00	303,898,960.00	309,968,342.00	0.00	309,968,342.00	2.0%
2) Federal Revenue		8100-8299	126,438.00	89,391,904.00	89,518,342.00	126,438.00	55,615,776.00	55,742,214.00	-37.7%
3) Other State Revenue		8300-8599	4,397,288.00	107,867,390.00	112,264,678.00	3,929,145.00	40,437,177.00	44,366,322.00	-60.5%
4) Other Local Revenue		8600-8799	7,182,118.00	24,565,269.00	31,747,387.00	4,367,251.00	17,482,277.00	21,849,528.00	-31.2%
5) TOTAL, REVENUES			315,604,804.00	221,824,563.00	537,429,367.00	318,391,176.00	113,535,230.00	431,926,406.00	-19.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	128,492,523.00	29,048,978.00	157,541,501.00	131,433,596.00	29,408,501.00	160,842,097.00	2.1%
2) Classified Salaries		2000-2999	40,458,766.00	21,126,145.00	61,584,911.00	42,251,484.00	23,305,398.00	65,556,882.00	6.4%
3) Employee Benefits		3000-3999	74,532,847.00	40,053,043.00	114,585,890.00	77,616,656.00	41,985,498.00	119,602,154.00	4.4%
4) Books and Supplies		4000-4999	14,152,925.00	66,302,509.00	80,455,434.00	15,982,483.00	5,929,759.00	21,912,242.00	-72.8%
5) Services and Other Operating Expenditures		5000-5999	31,104,425.00	36,358,074.00	67,462,499.00	31,706,062.00	10,484,951.00	42,191,013.00	-37.5%
6) Capital Outlay		6000-6999	1,299,073.00	3,344,433.00	4,643,506.00	221,000.00	22,464,922.00	22,685,922.00	388.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	240,401.00	0.00	240,401.00	205,000.00	0.00	205,000.00	-14.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,862,545.00)	1,501,410.00	(1,361,135.00)	(2,787,424.00)	1,472,169.00	(1,315,255.00)	-3.4%
9) TOTAL, EXPENDITURES			287,418,415.00	197,734,592.00	485,153,007.00	296,628,857.00	135,051,198.00	431,680,055.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			28,186,389.00	24,089,971.00	52,276,360.00	21,762,319.00	(21,515,968.00)	246,351.00	-99.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,482,687.00	874,653.00	31,357,340.00	8,257,618.00	1,170,632.00	9,428,250.00	-69.9%
b) Transfers Out		7600-7629	27,037,383.00	0.00	27,037,383.00	4,296,073.00	0.00	4,296,073.00	-84.1%
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	(32,140,315.00)	32,140,315.00	0.00	(36,887,200.00)	36,887,200.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,695,011.00)	33,014,968.00	4,319,957.00	(32,925,655.00)	38,057,832.00	5,132,177.00	18.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(508,622.00)	57,104,939.00	56,596,317.00	(11,163,336.00)	16,541,864.00	5,378,528.00	-90.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,120,857.00	31,009,423.00	72,130,280.00	40,612,235.00	88,114,362.00	128,726,597.00	78.5%
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)			41,120,857.00	31,009,423.00	72,130,280.00	40,612,235.00	88,114,362.00	128,726,597.00	78.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,120,857.00	31,009,423.00	72,130,280.00	40,612,235.00	88,114,362.00	128,726,597.00	78.5%
2) Ending Balance, June 30 (E + F1e)			40,612,235.00	88,114,362.00	128,726,597.00	29,448,899.00	104,656,226.00	134,105,125.00	4.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	88,114,362.00	88,114,362.00	0.00	104,656,226.00	104,656,226.00	18.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	15,782,212.00	0.00	15,782,212.00	15,782,212.00	0.00	15,782,212.00	0.0%
d) Assigned									
Other Assignments		9780	9,314,311.00	0.00	9,314,311.00	437,403.00	0.00	437,403.00	-95.3%
Textbooks	0000	9780	4,259,151.00		4,259,151.00			0.00	
Operational Expectations	0000	9780	4,260,401.00		4,260,401.00			0.00	
Operational Expectations	1100	9780	794,759.00		794,759.00			0.00	
Operational Expectations	1100	9780			0.00	437,403.00		437,403.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,365,712.00	0.00	15,365,712.00	13,079,284.00	0.00	13,079,284.00	-14.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	40,462,235.00	88,114,362.00	128,576,597.00				
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	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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)	
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	50,000.00	0.00	50,000.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			40,612,235.00	88,114,362.00	128,726,597.00				
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)			40,612,235.00	88,114,362.00	128,726,597.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	186,508,210.00	0.00	186,508,210.00	192,573,104.00	0.00	192,573,104.00	3.3%
Education Protection Account State Aid - Current Year		8012	55,419,071.00	0.00	55,419,071.00	55,419,071.00	0.00	55,419,071.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	433,705.00	0.00	433,705.00	433,705.00	0.00	433,705.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	51,230,999.00	0.00	51,230,999.00	51,230,999.00	0.00	51,230,999.00	0.0%
Unsecured Roll Taxes		8042	2,418,953.00	0.00	2,418,953.00	2,418,953.00	0.00	2,418,953.00	0.0%
Prior Years' Taxes		8043	2,343,556.00	0.00	2,343,556.00	2,343,556.00	0.00	2,343,556.00	0.0%
Supplemental Taxes		8044	1,487,471.00	0.00	1,487,471.00	1,487,471.00	0.00	1,487,471.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,923,689.00)	0.00	(5,923,689.00)	(5,923,689.00)	0.00	(5,923,689.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,985,431.00	0.00	11,985,431.00	11,985,431.00	0.00	11,985,431.00	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			305,903,707.00	0.00	305,903,707.00	311,968,601.00	0.00	311,968,601.00	2.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,004,747.00)	0.00	(2,004,747.00)	(2,000,259.00)	0.00	(2,000,259.00)	-0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			303,898,960.00	0.00	303,898,960.00	309,968,342.00	0.00	309,968,342.00	2.0%
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	4,269,317.00	4,269,317.00	0.00	3,444,454.00	3,444,454.00	-19.3%
Special Education Discretionary Grants		8182	0.00	1,103,069.00	1,103,069.00	0.00	66,555.00	66,555.00	-94.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	6,397,016.00	6,397,016.00	0.00	4,051,387.00	4,051,387.00	-36.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		12,513,575.00	12,513,575.00		8,794,218.00	8,794,218.00	-29.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,161,124.00	2,161,124.00		995,041.00	995,041.00	-54.0%
Title III, Part A, Immigrant Student Program	4201	8290		68,892.00	68,892.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,283,039.00	1,283,039.00		693,329.00	693,329.00	-46.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,449,676.00	3,449,676.00		950,920.00	950,920.00	-72.4%
Career and Technical Education	3500-3599	8290		286,909.00	286,909.00		337,759.00	337,759.00	17.7%
All Other Federal Revenue	All Other	8290	126,438.00	57,859,287.00	57,985,725.00	126,438.00	36,282,113.00	36,408,551.00	-37.2%
TOTAL, FEDERAL REVENUE			126,438.00	89,391,904.00	89,518,342.00	126,438.00	55,615,776.00	55,742,214.00	-37.7%
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	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	807,225.00	0.00	807,225.00	882,956.00	0.00	882,956.00	9.4%
Lottery - Unrestricted and Instructional Materials		8560	3,562,530.00	1,360,822.00	4,923,352.00	3,036,189.00	1,196,615.00	4,232,804.00	-14.0%
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		3,077,804.00	3,077,804.00		3,077,804.00	3,077,804.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,325,454.00	1,325,454.00		302,968.00	302,968.00	-77.1%
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	27,533.00	102,103,310.00	102,130,843.00	10,000.00	35,859,790.00	35,869,790.00	-64.9%
TOTAL, OTHER STATE REVENUE			4,397,288.00	107,867,390.00	112,264,678.00	3,929,145.00	40,437,177.00	44,366,322.00	-60.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	193,149.00	0.00	193,149.00	139,038.00	0.00	139,038.00	-28.0%
Interest		8660	1,290,900.00	0.00	1,290,900.00	655,600.00	0.00	655,600.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,697,263.00	0.00	1,697,263.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Interagency Services		8677	0.00	1,168,508.00	1,168,508.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,000,806.00	5,841,741.00	9,842,547.00	3,572,613.00	774,408.00	4,347,021.00	-55.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		17,555,020.00	17,555,020.00		16,707,869.00	16,707,869.00	-4.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,182,118.00	24,565,269.00	31,747,387.00	4,367,251.00	17,482,277.00	21,849,528.00	-31.2%
TOTAL, REVENUES			315,604,804.00	221,824,563.00	537,429,367.00	318,391,176.00	113,535,230.00	431,926,406.00	-19.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	100,959,805.00	20,460,002.00	121,419,807.00	103,446,259.00	19,981,424.00	123,427,683.00	1.7%
Certificated Pupil Support Salaries		1200	8,893,591.00	3,491,873.00	12,385,464.00	9,144,413.00	3,962,329.00	13,106,742.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	12,937,544.00	2,669,212.00	15,606,756.00	13,078,383.00	2,583,647.00	15,662,030.00	0.4%
Other Certificated Salaries		1900	5,701,583.00	2,427,891.00	8,129,474.00	5,764,541.00	2,881,101.00	8,645,642.00	6.3%
TOTAL, CERTIFICATED SALARIES			128,492,523.00	29,048,978.00	157,541,501.00	131,433,596.00	29,408,501.00	160,842,097.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,281,548.00	11,036,541.00	14,318,089.00	3,615,693.00	12,736,286.00	16,351,979.00	14.2%
Classified Support Salaries		2200	14,930,219.00	6,645,245.00	21,575,464.00	15,780,263.00	6,944,397.00	22,724,660.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	5,621,549.00	547,364.00	6,168,913.00	5,768,268.00	547,812.00	6,316,080.00	2.4%
Clerical, Technical and Office Salaries		2400	14,251,126.00	2,821,345.00	17,072,471.00	14,777,260.00	3,014,362.00	17,791,622.00	4.2%
Other Classified Salaries		2900	2,374,324.00	75,650.00	2,449,974.00	2,310,000.00	62,541.00	2,372,541.00	-3.2%
TOTAL, CLASSIFIED SALARIES			40,458,766.00	21,126,145.00	61,584,911.00	42,251,484.00	23,305,398.00	65,556,882.00	6.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	24,216,172.00	19,662,954.00	43,879,126.00	24,868,523.00	18,757,552.00	43,626,075.00	-0.6%
PERS		3201-3202	9,878,997.00	5,477,704.00	15,356,701.00	11,295,480.00	6,551,260.00	17,846,740.00	16.2%
OASDI/Medicare/Alternative		3301-3302	4,996,155.00	2,108,875.00	7,105,030.00	5,189,930.00	2,295,590.00	7,485,520.00	5.4%
Health and Welfare Benefits		3401-3402	27,060,736.00	10,216,597.00	37,277,333.00	28,466,003.00	12,014,763.00	40,480,766.00	8.6%
Unemployment Insurance		3501-3502	863,406.00	249,071.00	1,112,477.00	86,836.00	26,368.00	113,204.00	-89.8%
Workers' Compensation		3601-3602	5,344,000.00	1,578,225.00	6,922,225.00	5,476,308.00	1,662,069.00	7,138,377.00	3.1%
OPEB, Allocated		3701-3702	2,173,381.00	759,617.00	2,932,998.00	2,233,576.00	677,896.00	2,911,472.00	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,532,847.00	40,053,043.00	114,585,890.00	77,616,656.00	41,985,498.00	119,602,154.00	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	18,633.00	3,227,433.00	3,246,066.00	5,605,147.00	1,196,615.00	6,801,762.00	109.5%
Books and Other Reference Materials		4200	152,963.00	37,099.00	190,062.00	85,563.00	2,300.00	87,863.00	-53.8%
Materials and Supplies		4300	8,518,135.00	59,815,417.00	68,333,552.00	7,110,815.00	3,694,489.00	10,805,304.00	-84.2%
Noncapitalized Equipment		4400	5,463,194.00	3,112,015.00	8,575,209.00	3,180,958.00	1,003,333.00	4,184,291.00	-51.2%
Food		4700	0.00	110,545.00	110,545.00	0.00	33,022.00	33,022.00	-70.1%
TOTAL, BOOKS AND SUPPLIES			14,152,925.00	66,302,509.00	80,455,434.00	15,982,483.00	5,929,759.00	21,912,242.00	-72.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	26,000.00	20,208,470.00	20,234,470.00	30,000.00	5,118,027.00	5,148,027.00	-74.6%
Travel and Conferences		5200	938,579.00	914,299.00	1,852,878.00	753,136.00	424,662.00	1,177,798.00	-36.4%
Dues and Memberships		5300	324,706.00	27,441.00	352,147.00	61,982.00	500.00	62,482.00	-82.3%
Insurance	5400 - 5450		60,359.00	65,598.00	125,957.00	47,493.00	2,300.00	49,793.00	-60.5%
Operations and Housekeeping Services		5500	8,821,147.00	52,401.00	8,873,548.00	10,750,294.00	9,344.00	10,759,638.00	21.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,225,120.00	1,548,561.00	3,773,681.00	2,063,497.00	981,709.00	3,045,206.00	-19.3%
Transfers of Direct Costs		5710	(173,285.00)	173,285.00	0.00	(41,123.00)	41,123.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,780.00)	0.00	(2,780.00)	(1,960.00)	0.00	(1,960.00)	-29.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Professional/Consulting Services and Operating Expenditures		5800	17,578,854.00	11,503,463.00	29,082,317.00	16,561,821.00	3,906,706.00	20,468,527.00	-29.6%
Communications		5900	1,305,725.00	1,864,556.00	3,170,281.00	1,480,922.00	580.00	1,481,502.00	-53.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,104,425.00	36,358,074.00	67,462,499.00	31,706,062.00	10,484,951.00	42,191,013.00	-37.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,524,504.00	1,524,504.00	0.00	20,347,538.00	20,347,538.00	1,234.7%
Buildings and Improvements of Buildings		6200	1,013,246.00	453,588.00	1,466,834.00	50,000.00	407,384.00	457,384.00	-68.8%
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	174,562.00	889,340.00	1,063,902.00	52,000.00	260,000.00	312,000.00	-70.7%
Equipment Replacement		6500	111,265.00	477,001.00	588,266.00	119,000.00	1,450,000.00	1,569,000.00	166.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,299,073.00	3,344,433.00	4,643,506.00	221,000.00	22,464,922.00	22,685,922.00	388.6%
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	240,401.00	0.00	240,401.00	205,000.00	0.00	205,000.00	-14.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			240,401.00	0.00	240,401.00	205,000.00	0.00	205,000.00	-14.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,501,410.00)	1,501,410.00	0.00	(1,472,169.00)	1,472,169.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,361,135.00)	0.00	(1,361,135.00)	(1,315,255.00)	0.00	(1,315,255.00)	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,862,545.00)	1,501,410.00	(1,361,135.00)	(2,787,424.00)	1,472,169.00	(1,315,255.00)	-3.4%
TOTAL, EXPENDITURES			287,418,415.00	197,734,592.00	485,153,007.00	296,628,857.00	135,051,198.00	431,680,055.00	-11.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	23,494,122.00	0.00	23,494,122.00	2,529,553.00	0.00	2,529,553.00	-89.2%
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	6,988,565.00	874,653.00	7,863,218.00	5,728,065.00	1,170,632.00	6,898,697.00	-12.3%
(a) TOTAL, INTERFUND TRANSFERS IN			30,482,687.00	874,653.00	31,357,340.00	8,257,618.00	1,170,632.00	9,428,250.00	-69.9%
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	23,959,409.00	0.00	23,959,409.00	0.00	0.00	0.00	-100.0%
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	3,077,974.00	0.00	3,077,974.00	4,296,073.00	0.00	4,296,073.00	39.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,037,383.00	0.00	27,037,383.00	4,296,073.00	0.00	4,296,073.00	-84.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

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)	
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									
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	(32,140,315.00)	32,140,315.00	0.00	(36,887,200.00)	36,887,200.00	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			(32,140,315.00)	32,140,315.00	0.00	(36,887,200.00)	36,887,200.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(28,695,011.00)	33,014,968.00	4,319,957.00	(32,925,655.00)	38,057,832.00	5,132,177.00	18.8%

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	1,795,061.27	1,795,061.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,795,061.27	1,795,061.27	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,795,061.27	1,795,061.27	0.0%
2) Ending Balance, June 30 (E + F1e)			1,795,061.27	1,795,061.27	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	1,795,061.27	1,795,061.27	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		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(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	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	11,443,578.00	12,318,042.00	7.6%
2) Federal Revenue		8100-8299	283,044.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,602,838.00	1,661,105.00	-63.9%
4) Other Local Revenue		8600-8799	258,170.00	50,000.00	-80.6%
5) TOTAL, REVENUES			16,587,630.00	14,029,147.00	-15.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,109,112.00	5,381,255.00	5.3%
2) Classified Salaries		2000-2999	1,145,270.00	1,172,970.00	2.4%
3) Employee Benefits		3000-3999	3,284,602.00	3,441,348.00	4.8%
4) Books and Supplies		4000-4999	1,802,713.00	731,876.00	-59.4%
5) Services and Other Operating Expenditures		5000-5999	1,013,513.00	333,610.00	-67.1%
6) Capital Outlay		6000-6999	73,000.00	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	707,901.00	812,991.00	14.8%
9) TOTAL, EXPENDITURES			13,136,111.00	11,874,050.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,451,519.00	2,155,097.00	-37.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	874,653.00	1,170,632.00	33.8%
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			(874,653.00)	(1,170,632.00)	33.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,576,866.00	984,465.00	-61.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,340,060.00	7,916,926.00	48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,340,060.00	7,916,926.00	48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,340,060.00	7,916,926.00	48.3%
2) Ending Balance, June 30 (E + F1e)					
			7,916,926.00	8,901,391.00	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	1,500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,052,535.00	5,105,066.00	26.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	3,862,891.00	3,794,825.00	-1.8%
Donations	0000	9780	37,128.00		
LCAP	0000	9780	986,345.00		
Operational Expectations	0000	9780	2,663,296.00		
Donations	0000	9780		37,128.00	
LCAP	0000	9780		721,309.00	
Operational Expectations	0000	9780		2,771,903.00	
Operational Expectations	1100	9780		264,485.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
		9110	7,915,426.00		
1) Fair Value Adjustment to Cash in County Treasury					
		9111	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,500.00		
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			7,916,926.00		
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)			7,916,926.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	7,484,329.00	8,202,150.00	9.6%
Education Protection Account State Aid - Current Year		8012	2,168,586.00	2,168,586.00	0.0%
State Aid - Prior Years		8019	(161,131.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,951,794.00	1,947,306.00	-0.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,443,578.00	12,318,042.00	7.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	283,044.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			283,044.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	14,310.00	16,139.00	12.8%
Lottery - Unrestricted and Instructional Materials		8560	224,522.00	192,894.00	-14.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,364,006.00	1,452,072.00	-66.7%
TOTAL, OTHER STATE REVENUE			4,602,838.00	1,661,105.00	-63.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120,600.00	50,000.00	-58.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	136,861.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	709.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			258,170.00	50,000.00	-80.6%
TOTAL, REVENUES			16,587,630.00	14,029,147.00	-15.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,596,095.00	4,736,521.00	3.1%
Certificated Pupil Support Salaries		1200	200,087.00	209,334.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	312,930.00	435,400.00	39.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,109,112.00	5,381,255.00	5.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	406,956.00	431,089.00	5.9%
Classified Support Salaries		2200	322,661.00	316,831.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	345,618.00	339,049.00	-1.9%
Other Classified Salaries		2900	70,035.00	86,001.00	22.8%
TOTAL, CLASSIFIED SALARIES			1,145,270.00	1,172,970.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,431,365.00	1,466,927.00	2.5%
PERS		3201-3202	299,358.00	325,331.00	8.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	168,018.00	171,927.00	2.3%
Unemployment Insurance		3401-3402	1,080,941.00	1,182,943.00	9.4%
Workers' Compensation		3501-3502	31,338.00	3,277.00	-89.5%
OPEB, Allocated		3601-3602	193,015.00	206,654.00	7.1%
OPEB, Active Employees		3701-3702	80,567.00	84,289.00	4.6%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,284,602.00	3,441,348.00	4.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	55,161.00	2,000.00	-96.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,560,653.00	568,604.00	-63.6%
Noncapitalized Equipment		4400	186,899.00	161,272.00	-13.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,802,713.00	731,876.00	-59.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	79,875.00	0.00	-100.0%
Travel and Conferences		5200	159,674.00	24,700.00	-84.5%
Dues and Memberships		5300	6,820.00	1,900.00	-72.1%
Insurance		5400-5450	2,587.00	1,250.00	-51.7%
Operations and Housekeeping Services		5500	241,498.00	212,000.00	-12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,558.00	12,500.00	-69.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,780.00	960.00	-46.1%
Professional/Consulting Services and Operating Expenditures		5800	424,623.00	74,700.00	-82.4%
Communications		5900	56,098.00	5,600.00	-90.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,013,513.00	333,610.00	-67.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	28,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	45,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			73,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	707,901.00	812,991.00	14.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			707,901.00	812,991.00	14.8%
TOTAL, EXPENDITURES			13,136,111.00	11,874,050.00	-9.6%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	874,653.00	1,170,632.00	33.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			874,653.00	1,170,632.00	33.8%
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)			(874,653.00)	(1,170,632.00)	33.8%

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	305,734.00	305,734.00	0.0%
4) Other Local Revenue		8600-8799	8,082.00	0.00	-100.0%
5) TOTAL, REVENUES			313,816.00	305,734.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	147,291.00	86,751.00	-41.1%
2) Classified Salaries		2000-2999	25,829.00	14,091.00	-45.4%
3) Employee Benefits		3000-3999	105,549.00	59,552.00	-43.6%
4) Books and Supplies		4000-4999	3,692.00	5,781.00	56.6%
5) Services and Other Operating Expenditures		5000-5999	210,950.00	125,000.00	-40.7%
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	24,534.00	14,559.00	-40.7%
9) TOTAL, EXPENDITURES			517,845.00	305,734.00	-41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(204,029.00)	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	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)			(204,029.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,029.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,029.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,029.00	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		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	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	305,734.00	305,734.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			305,734.00	305,734.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,180.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,902.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,082.00	0.00	-100.0%
TOTAL, REVENUES			313,816.00	305,734.00	-2.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	147,291.00	86,751.00	-41.1%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			147,291.00	86,751.00	-41.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	25,829.00	14,091.00	-45.4%
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			25,829.00	14,091.00	-45.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,601.00	26,904.00	-39.7%
OASDI/Medicare/Alternative		3301-3302	13,880.00	7,715.00	-44.4%
Health and Welfare Benefits		3401-3402	38,620.00	20,407.00	-47.2%
Unemployment Insurance		3501-3502	864.00	50.00	-94.2%
Workers' Compensation		3601-3602	5,359.00	3,179.00	-40.7%
OPEB, Allocated		3701-3702	2,225.00	1,297.00	-41.7%
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			105,549.00	59,552.00	-43.6%
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	3,692.00	5,781.00	56.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,692.00	5,781.00	56.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	157,179.00	100,000.00	-36.4%
Travel and Conferences		5200	1,185.00	0.00	-100.0%
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	50,000.00	25,000.00	-50.0%
Communications		5900	2,586.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,950.00	125,000.00	-40.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
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	24,534.00	14,559.00	-40.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,534.00	14,559.00	-40.7%
TOTAL, EXPENDITURES			517,845.00	305,734.00	-41.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	4,803,837.00	3,515,685.00	-26.8%
4) Other Local Revenue		8600-8799	52,718.00	8,086.00	-84.7%
5) TOTAL, REVENUES			4,856,555.00	3,523,771.00	-27.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,100,599.00	789,886.00	-28.2%
2) Classified Salaries		2000-2999	1,082,445.00	762,273.00	-29.6%
3) Employee Benefits		3000-3999	1,253,918.00	894,941.00	-28.6%
4) Books and Supplies		4000-4999	1,214,017.00	1,015,185.00	-16.4%
5) Services and Other Operating Expenditures		5000-5999	126,652.00	53,400.00	-57.8%
6) Capital Outlay		6000-6999	161,959.00	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	135,895.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			5,075,485.00	3,515,685.00	-30.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(218,930.00)	8,086.00	-103.7%
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)			(218,930.00)	8,086.00	-103.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	640,317.00	421,387.00	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			640,317.00	421,387.00	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			640,317.00	421,387.00	-34.2%
2) Ending Balance, June 30 (E + F1e)			421,387.00	429,473.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	421,387.00	429,473.00	1.9%
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		9110	421,387.00		
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			421,387.00		
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)			421,387.00		
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	4,152,551.00	3,453,096.00	-16.8%
All Other State Revenue	All Other	8590	651,286.00	62,589.00	-90.4%
TOTAL, OTHER STATE REVENUE			4,803,837.00	3,515,685.00	-26.8%
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	22,836.00	8,086.00	-64.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	29,773.00	0.00	-100.0%
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	109.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,718.00	8,086.00	-84.7%
TOTAL, REVENUES			4,856,555.00	3,523,771.00	-27.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	836,564.00	552,201.00	-34.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,844.00	181,757.00	0.5%
Other Certificated Salaries		1900	83,191.00	55,928.00	-32.8%
TOTAL, CERTIFICATED SALARIES			1,100,599.00	789,886.00	-28.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	871,783.00	558,499.00	-35.9%
Classified Support Salaries		2200	76,715.00	78,656.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	133,403.00	125,118.00	-6.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	544.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,082,445.00	762,273.00	-29.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	284,694.00	203,097.00	-28.7%
PERS		3201-3202	229,382.00	171,974.00	-25.0%
OASDI/Medicare/Alternative		3301-3302	107,668.00	74,634.00	-30.7%
Health and Welfare Benefits		3401-3402	527,342.00	375,555.00	-28.8%
Unemployment Insurance		3501-3502	10,785.00	777.00	-92.8%
Workers' Compensation		3601-3602	66,048.00	48,942.00	-25.9%
OPEB, Allocated		3701-3702	27,999.00	19,962.00	-28.7%
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			1,253,918.00	894,941.00	-28.6%
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	1,089,970.00	975,037.00	-10.5%
Noncapitalized Equipment		4400	83,899.00	0.00	-100.0%
Food		4700	40,148.00	40,148.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,214,017.00	1,015,185.00	-16.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,253.00	1,200.00	-95.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,163.00	26,000.00	-23.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	499.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,561.00	25,000.00	-60.0%
Communications		5900	4,176.00	1,200.00	-71.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,652.00	53,400.00	-57.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	142,339.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	19,620.00	0.00	-100.0%
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			161,959.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	135,895.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,895.00	0.00	-100.0%
TOTAL, EXPENDITURES			5,075,485.00	3,515,685.00	-30.7%
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	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	13,980,840.00	15,006,135.00	7.3%
3) Other State Revenue		8300-8599	2,771,100.00	1,086,834.00	-60.8%
4) Other Local Revenue		8600-8799	845,238.00	438,129.00	-48.2%
5) TOTAL, REVENUES			17,597,178.00	16,531,098.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,445,876.00	6,510,736.00	19.6%
3) Employee Benefits		3000-3999	3,315,391.00	3,854,658.00	16.3%
4) Books and Supplies		4000-4999	6,806,806.00	6,235,307.00	-8.4%
5) Services and Other Operating Expenditures		5000-5999	815,007.00	766,650.00	-5.9%
6) Capital Outlay		6000-6999	1,662,111.00	50,000.00	-97.0%
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	492,805.00	487,705.00	-1.0%
9) TOTAL, EXPENDITURES			18,537,996.00	17,905,056.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(940,818.00)	(1,373,958.00)	46.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000.00	1,500.00	50.0%
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			1,000.00	1,500.00	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(939,818.00)	(1,372,458.00)	46.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,359,773.00	18,419,955.00	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,359,773.00	18,419,955.00	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,359,773.00	18,419,955.00	-4.9%
2) Ending Balance, June 30 (E + F1e)			18,419,955.00	17,047,497.00	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,000.00	200,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,877,982.00	16,505,524.00	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	341,973.00	341,973.00	0.0%
Catering	0000	9780	341,973.00		
Catering	0000	9780		341,973.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,219,955.00		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	200,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,419,955.00		
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)			18,419,955.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,626,048.00	14,750,866.00	8.3%
Donated Food Commodities		8221	354,792.00	255,269.00	-28.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,980,840.00	15,006,135.00	7.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,652,924.00	918,575.00	-65.4%
All Other State Revenue		8590	118,176.00	168,259.00	42.4%
TOTAL, OTHER STATE REVENUE			2,771,100.00	1,086,834.00	-60.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	30,000.00	10,000.00	-66.7%
Food Service Sales		8634	30,000.00	20,000.00	-33.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	239,924.00	239,924.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	329,806.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	215,508.00	168,205.00	-21.9%
TOTAL, OTHER LOCAL REVENUE			845,238.00	438,129.00	-48.2%
TOTAL, REVENUES			17,597,178.00	16,531,098.00	-6.1%
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	4,581,708.00	5,437,270.00	18.7%
Classified Supervisors' and Administrators' Salaries		2300	648,151.00	823,270.00	27.0%
Clerical, Technical and Office Salaries		2400	215,867.00	250,196.00	15.9%
Other Classified Salaries		2900	150.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,445,876.00	6,510,736.00	19.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,268,670.00	1,613,953.00	27.2%
OASDI/Medicare/Alternative		3301-3302	423,558.00	503,870.00	19.0%
Health and Welfare Benefits		3401-3402	1,351,724.00	1,444,567.00	6.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	27,318.00	3,256.00	-88.1%
Workers' Compensation		3601-3602	173,347.00	205,283.00	18.4%
OPEB, Allocated		3701-3702	70,774.00	83,729.00	18.3%
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			3,315,391.00	3,854,658.00	16.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	729,392.00	689,835.00	-5.4%
Noncapitalized Equipment		4400	15,306.00	74,000.00	383.5%
Food		4700	6,062,108.00	5,471,472.00	-9.7%
TOTAL, BOOKS AND SUPPLIES			6,806,806.00	6,235,307.00	-8.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,481.00	15,000.00	-53.8%
Dues and Memberships		5300	6,998.00	7,000.00	0.0%
Insurance		5400-5450	260.00	1,000.00	284.6%
Operations and Housekeeping Services		5500	110,500.00	110,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	425,692.00	437,500.00	2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	238,076.00	194,650.00	-18.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			815,007.00	766,650.00	-5.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	785,923.00	0.00	-100.0%
Equipment		6400	720,404.00	50,000.00	-93.1%
Equipment Replacement		6500	155,784.00	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			1,662,111.00	50,000.00	-97.0%
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	492,805.00	487,705.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			492,805.00	487,705.00	-1.0%
TOTAL, EXPENDITURES			18,537,996.00	17,905,056.00	-3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000.00	1,500.00	50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	1,500.00	50.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			1,000.00	1,500.00	50.0%

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	849,257.00	500,000.00	-41.1%
5) TOTAL, REVENUES			849,257.00	500,000.00	-41.1%
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)			849,257.00	500,000.00	-41.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,959,409.00	0.00	-100.0%
b) Transfers Out		7600-7629	23,494,122.00	2,529,553.00	-89.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			465,287.00	(2,529,553.00)	-643.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,314,544.00	(2,029,553.00)	-254.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,605,515.00	25,920,059.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,605,515.00	25,920,059.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,605,515.00	25,920,059.00	5.3%
2) Ending Balance, June 30 (E + F1e)			25,920,059.00	23,890,506.00	-7.8%
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	16,469,674.00	14,440,121.00	-12.3%
Anticipated Future Program Enhancements	0000	9780	16,469,674.00		
Anticipated Future Program Enhancements	0000	9780		14,440,121.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	9,450,385.00	9,450,385.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,920,059.00		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			25,920,059.00		
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)			25,920,059.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	375,600.00	500,000.00	33.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	473,657.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			849,257.00	500,000.00	-41.1%
TOTAL, REVENUES			849,257.00	500,000.00	-41.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	23,959,409.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,959,409.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	23,494,122.00	2,529,553.00	-89.2%
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			23,494,122.00	2,529,553.00	-89.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			465,287.00	(2,529,553.00)	-643.7%

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	4,307,732.00	1,020,000.00	-76.3%
5) TOTAL, REVENUES			4,307,732.00	1,020,000.00	-76.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,634.00	0.00	-100.0%
3) Employee Benefits		3000-3999	29,295.00	0.00	-100.0%
4) Books and Supplies		4000-4999	2,493.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	184,464.00	162,171.00	-12.1%
6) Capital Outlay		6000-6999	9,048,391.00	103,564,254.00	1,044.6%
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			9,343,277.00	103,726,425.00	1,010.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,035,545.00)	(102,706,425.00)	1,939.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,035,545.00)	(102,706,425.00)	1,939.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,040,506.00	131,004,961.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,040,506.00	131,004,961.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,040,506.00	131,004,961.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			131,004,961.00	28,298,536.00	-78.4%
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	131,004,961.00	28,298,536.00	-78.4%
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	131,004,961.00		
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			131,004,961.00		
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)			131,004,961.00		
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	1,650,000.00	1,020,000.00	-38.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,657,732.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,307,732.00	1,020,000.00	-76.3%
TOTAL, REVENUES			4,307,732.00	1,020,000.00	-76.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	78,634.00	0.00	-100.0%
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			78,634.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,632.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,796.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	378.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,480.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,009.00	0.00	-100.0%
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			29,295.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,493.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,493.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	184,464.00	162,171.00	-12.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,464.00	162,171.00	-12.1%
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	8,295,357.00	95,748,682.00	1,054.2%
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	753,034.00	7,815,572.00	937.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,048,391.00	103,564,254.00	1,044.6%
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			9,343,277.00	103,726,425.00	1,010.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

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

Description	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	8,631,683.00	3,150,000.00	-63.5%
5) TOTAL, REVENUES			8,631,683.00	3,150,000.00	-63.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	151,467.00	127,187.00	-16.0%
3) Employee Benefits		3000-3999	82,024.00	74,790.00	-8.8%
4) Books and Supplies		4000-4999	68,384.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	212,716.00	128,175.00	-39.7%
6) Capital Outlay		6000-6999	9,545,530.00	31,706,126.00	232.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,060,121.00	32,036,278.00	218.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,428,438.00)	(28,886,278.00)	1,922.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	377,100.00	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			(377,100.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,805,538.00)	(28,886,278.00)	1,499.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,097,379.00	36,291,841.00	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,097,379.00	36,291,841.00	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,097,379.00	36,291,841.00	-4.7%
2) Ending Balance, June 30 (E + F1e)			36,291,841.00	7,405,563.00	-79.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,291,841.00	7,405,563.00	-79.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,291,841.00		
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			36,291,841.00		
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)			36,291,841.00		
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	400,000.00	150,000.00	-62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	731,683.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	7,500,000.00	3,000,000.00	-60.0%
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			8,631,683.00	3,150,000.00	-63.5%
TOTAL, REVENUES			8,631,683.00	3,150,000.00	-63.5%
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	26,248.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	125,219.00	127,187.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			151,467.00	127,187.00	-16.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,308.00	33,933.00	-11.4%
OASDI/Medicare/Alternative		3301-3302	11,429.00	9,729.00	-14.9%
Health and Welfare Benefits		3401-3402	24,822.00	25,419.00	2.4%
Unemployment Insurance		3501-3502	748.00	63.00	-91.6%
Workers' Compensation		3601-3602	4,769.00	4,010.00	-15.9%
OPEB, Allocated		3701-3702	1,948.00	1,636.00	-16.0%
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			82,024.00	74,790.00	-8.8%
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	3,874.00	0.00	-100.0%
Noncapitalized Equipment		4400	64,510.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			68,384.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	212,716.00	128,175.00	-39.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			212,716.00	128,175.00	-39.7%
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	9,086,804.00	31,685,582.00	248.7%
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	458,726.00	20,544.00	-95.5%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,545,530.00	31,706,126.00	232.2%
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			10,060,121.00	32,036,278.00	218.4%
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	377,100.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			377,100.00	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					

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)			(377,100.00)	0.00	-100.0%

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	292,460.00	1,189,395.00	306.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			292,460.00	1,189,395.00	306.7%
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	103,812.00	1,378,043.00	1,227.4%
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			103,812.00	1,378,043.00	1,227.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			188,648.00	(188,648.00)	-200.0%
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)			188,648.00	(188,648.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	188,648.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	188,648.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	188,648.00	New
2) Ending Balance, June 30 (E + F1e)			188,648.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	188,648.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	188,648.00		
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			188,648.00		
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)			188,648.00		
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	292,460.00	1,189,395.00	306.7%
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			292,460.00	1,189,395.00	306.7%
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			292,460.00	1,189,395.00	306.7%
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	103,812.00	1,378,043.00	1,227.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			103,812.00	1,378,043.00	1,227.4%
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			103,812.00	1,378,043.00	1,227.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	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	16,107,737.00	14,758,000.00	-8.4%
5) TOTAL, REVENUES			16,107,737.00	14,758,000.00	-8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	130,431.00	147,393.00	13.0%
3) Employee Benefits		3000-3999	65,321.00	73,396.00	12.4%
4) Books and Supplies		4000-4999	77,826.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	982,949.00	1,047,456.00	6.6%
6) Capital Outlay		6000-6999	7,509,968.00	27,175,775.00	261.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	82,174.00	82,174.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,848,669.00	28,526,194.00	222.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,259,068.00	(13,768,194.00)	-289.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	377,100.00	0.00	-100.0%
b) Transfers Out		7600-7629	6,988,565.00	5,728,065.00	-18.0%
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			(6,611,465.00)	(5,728,065.00)	-13.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			647,603.00	(19,496,259.00)	-3,110.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,761,939.00	44,409,542.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,761,939.00	44,409,542.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,761,939.00	44,409,542.00	1.5%
2) Ending Balance, June 30 (E + F1e)			44,409,542.00	24,913,283.00	-43.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,029,778.00	20,073,900.00	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,379,764.00	4,839,383.00	-80.2%
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	44,409,542.00		
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			44,409,542.00		
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)			44,409,542.00		
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	13,718,371.00	13,750,000.00	0.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	230,000.00	230,000.00	0.0%
Interest		8660	745,000.00	561,000.00	-24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	979,923.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	434,443.00	217,000.00	-50.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,107,737.00	14,758,000.00	-8.4%
TOTAL, REVENUES			16,107,737.00	14,758,000.00	-8.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	130,431.00	147,393.00	13.0%
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			130,431.00	147,393.00	13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,552.00	38,684.00	18.8%
OASDI/Medicare/Alternative		3301-3302	9,771.00	11,251.00	15.1%
Health and Welfare Benefits		3401-3402	16,569.00	16,845.00	1.7%
Unemployment Insurance		3501-3502	639.00	74.00	-88.4%
Workers' Compensation		3601-3602	4,113.00	4,647.00	13.0%
OPEB, Allocated		3701-3702	1,677.00	1,895.00	13.0%
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			65,321.00	73,396.00	12.4%

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	4,214.00	0.00	-100.0%
Noncapitalized Equipment		4400	73,612.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			77,826.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300,760.00	186,177.00	-38.1%
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	682,189.00	861,279.00	26.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			982,949.00	1,047,456.00	6.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	860,116.00	7,385,775.00	758.7%
Buildings and Improvements of Buildings		6200	6,361,379.00	19,540,000.00	207.2%
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	288,473.00	250,000.00	-13.3%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,509,968.00	27,175,775.00	261.9%
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	82,174.00	82,174.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			82,174.00	82,174.00	0.0%
TOTAL, EXPENDITURES			8,848,669.00	28,526,194.00	222.4%
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	377,100.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			377,100.00	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	6,988,565.00	5,728,065.00	-18.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,988,565.00	5,728,065.00	-18.0%
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)			(6,611,465.00)	(5,728,065.00)	-13.4%

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	71,435,810.00	71,435,810.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,435,810.00	71,435,810.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,435,810.00	71,435,810.00	0.0%
2) Ending Balance, June 30 (E + F1e)			71,435,810.00	71,435,810.00	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	71,435,810.00	71,435,810.00	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					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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	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	12,290.00	11,166.00	-9.1%
4) Other Local Revenue		8600-8799	6,779,882.00	6,430,463.00	-5.2%
5) TOTAL, REVENUES			6,792,172.00	6,441,629.00	-5.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	132,196.00	132,196.00	0.0%
3) Employee Benefits		3000-3999	2,631,773.00	2,158,039.00	-18.0%
4) Books and Supplies		4000-4999	109,642.00	109,642.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,143,619.00	7,277,280.00	18.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,017,230.00	9,677,157.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,225,058.00)	(3,235,528.00)	45.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,076,974.00	4,294,573.00	39.6%
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			3,076,974.00	4,294,573.00	39.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			851,916.00	1,059,045.00	24.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,484,894.00	26,336,810.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,484,894.00	26,336,810.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,484,894.00	26,336,810.00	3.3%
2) Ending Net Position, June 30 (E + F1e)			26,336,810.00	27,395,855.00	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,578,898.00	6,847,097.00	4.1%
c) Unrestricted Net Position		9790	19,757,912.00	20,548,758.00	4.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,336,810.00		
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			26,336,810.00		
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) 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)			26,336,810.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	12,290.00	11,166.00	-9.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,290.00	11,166.00	-9.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	480,352.00	381,880.00	-20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	531,561.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,494,296.00	5,790,210.00	5.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	273,673.00	258,373.00	-5.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,779,882.00	6,430,463.00	-5.2%
TOTAL, REVENUES			6,792,172.00	6,441,629.00	-5.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	132,196.00	132,196.00	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			132,196.00	132,196.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	37,357.00	36,232.00	-3.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,903.00	1,917.00	0.7%
Health and Welfare Benefits		3401-3402	2,319,228.00	1,920,740.00	-17.2%
Unemployment Insurance		3501-3502	656.00	66.00	-89.9%
Workers' Compensation		3601-3602	4,168.00	4,169.00	0.0%
OPEB, Allocated		3701-3702	268,461.00	194,915.00	-27.4%
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			2,631,773.00	2,158,039.00	-18.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,631.00	51,631.00	0.0%
Noncapitalized Equipment		4400	58,011.00	58,011.00	0.0%
TOTAL, BOOKS AND SUPPLIES			109,642.00	109,642.00	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	2,501,834.00	3,752,017.00	50.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,250.00	49,000.00	-14.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,584,535.00	3,476,263.00	-3.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,143,619.00	7,277,280.00	18.5%
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%
TOTAL, EXPENSES			9,017,230.00	9,677,157.00	7.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,076,974.00	4,294,573.00	39.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,076,974.00	4,294,573.00	39.6%
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%
(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)			3,076,974.00	4,294,573.00	39.6%

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)	17,783.51	17,783.51	19,946.12	17,859.84	17,859.84	19,107.91
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)	17,783.51	17,783.51	19,946.12	17,859.84	17,859.84	19,107.91
5. District Funded County Program ADA						
a. County Community Schools	8.64	8.64				
b. Special Education-Special Day Class	4.38	4.38				
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)	13.02	13.02	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,796.53	17,796.53	19,946.12	17,859.84	17,859.84	19,107.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	811.05	811.05	811.05	813.90	813.90	813.90
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	811.05	811.05	811.05	813.90	813.90	813.90
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	811.05	811.05	811.05	813.90	813.90	813.90

Palm Springs Unified School District
Multiyear Budget Projections Adopted Budget Reporting Period for the FY 2023-24
Combined General Fund: Restricted & Unrestricted

DESCRIPTION	Object Codes	Unaudited Actuals 2016/17	Unaudited Actuals 2017/18	Unaudited Actuals 2018/19	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Estimated Actuals 2022/23	Adopted Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26
COLA Actual/Projection %		0.00%	1.56%	3.70%	3.26%	0.00%	5.07%	6.56% & 6.70%	6.50%	3.54%	3.31%
ADA Actual/Projection (Number)		20,869	20,655	20,436	20,295	20,297	17,546	17,784	17,860	17,681	17,503
<i>(excluding County and Charter)</i>											
REVENUES											
LCFF/Revenue Limit	8010-8099	214,658,226	219,122,344	234,407,938	240,743,798	242,855,070	269,556,215	303,898,960	309,968,342	307,440,954	308,494,244
Federal	8100-8299	16,891,033	19,379,247	24,008,546	22,614,086	58,405,756	39,556,076	89,518,342	55,742,214	19,460,101	19,460,101
State	8300-8599	26,906,425	24,242,733	27,666,204	28,934,034	36,210,879	45,379,825	112,264,678	44,366,322	44,397,933	44,428,536
Local	8600-8799	14,744,207	14,169,263	15,231,715	15,681,102	18,698,515	18,951,609	31,747,387	21,849,528	21,849,528	21,849,528
Total Revenues		273,199,890	276,913,588	301,314,403	307,973,019	356,170,221	373,443,724	537,429,367	431,926,406	393,148,516	394,232,409
EXPENDITURES											
Certificated Salaries	1000-1999	121,020,258	123,576,688	129,674,151	129,976,183	131,370,506	138,915,011	157,541,501	160,842,097	158,069,042	159,462,475
Classified Salaries	2000-2999	39,529,668	41,204,753	43,434,766	45,368,859	47,587,736	49,520,948	61,584,911	65,556,882	60,419,837	61,163,001
Benefits	3000-3999	68,019,585	72,756,367	80,019,571	88,657,967	85,133,109	94,448,250	114,585,890	119,602,154	115,935,904	119,525,635
Books & Supplies	4000-4999	16,725,910	11,983,787	14,392,855	16,814,779	28,702,041	17,253,745	80,455,434	21,912,242	16,887,396	17,664,217
Contracts & Services	5000-5999	32,360,438	33,544,255	37,870,240	36,208,389	36,669,709	44,690,869	67,462,499	42,191,013	42,334,292	43,538,690
Capital Outlay	6000-6999	1,370,568	989,808	1,111,156	461,995	1,090,302	2,107,289	4,643,506	22,685,922	1,978,509	2,069,521
Other Outgo	71XX-72XX,74XX	282,830	65,190	110,134	107,779	156,479	67,076	240,401	205,000	205,000	205,000
Support Costs	7300-7399	(1,127,668)	(1,326,163)	(1,357,962)	(1,333,876)	(1,497,133)	(1,208,013)	(1,361,135)	(1,315,255)	(1,315,255)	(1,315,255)
Total Expenditures		278,181,591	282,794,686	305,254,911	316,262,076	329,212,750	345,795,175	485,153,007	431,680,055	394,514,725	402,313,284
Excess (Deficiency) of Revenues over Expenditures		(4,981,701)	(5,881,098)	(3,940,508)	(8,289,056)	26,957,471	27,648,549	52,276,360	246,351	(1,366,209)	(8,080,875)
OTHER SOURCES & USES											
Transfers In & Other Sources	8910-8979	6,084,162	5,930,109	12,760,807	7,494,466	4,644,158	7,984,342	31,357,340	9,428,250	9,356,942	31,881,400
Transfers Out & Other Uses	7610-7699	1,131,578	1,316,957	1,653,753	2,143,944	2,538,560	22,836,071	27,037,383	4,296,073	4,296,073	4,296,073
Contributions	8980-8999	-	-	-	-	-	-	-	-	-	-
Total, Other Sources & Uses		4,952,584	4,613,152	11,107,054	5,350,521	2,105,597	(14,851,729)	4,319,957	5,132,177	5,060,869	27,585,327
NET INCREASE (DECREASE) IN FUND BALANCE		(29,117)	(1,267,945)	7,166,546	(2,938,535)	29,063,069	12,796,820	56,596,317	5,378,528	3,694,660	19,504,452
FUND BALANCE, RESERVES											
Beginning Balance		27,339,415	27,310,298	26,042,352	33,208,898	30,270,363	59,333,431	72,130,280	128,726,597	134,105,125	137,799,785
Audit Adjustments		-	-	-	-	-	29	-	-	-	-
Net Beginning Balance, July 1		27,339,415	27,310,298	26,042,352	33,208,898	30,270,363	59,333,460	72,130,280	128,726,597	134,105,125	137,799,785
Ending Balance		27,310,298	26,042,352	33,208,898	30,270,363	59,333,431	72,130,280	128,726,597	134,105,125	137,799,785	157,304,237
Reserve Amounts:											
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		80,009	39,351	26,671	98,188	71,684	200,746	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		60,843	301,879	124,375	927	1,035,088	56,494	-	-	-	-
9740 Legally Restricted		3,028,778	2,763,176	4,158,455	(1,028,794)	12,332,153	31,007,228	88,114,362	104,656,226	125,099,858	143,968,740
9760 Committed		-	-	-	-	-	-	15,782,212	15,782,212	-	-
9789 Unassigned-Reserved for Economic Uncert		8,379,395	8,906,773	9,207,260	9,552,642	9,952,540	11,058,938	15,365,712	13,079,284	11,964,324	12,198,281
9790 Unassigned - Future Shortfalls		-	3,850,363	1,604,413	7,957,253	4,334,213	2,752,027	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Designated Carryover		9,395,186	-	9,265,438	4,439,213	8,887,069	1,373,140	4,260,401	-	-	-
9780 Assigned-Designated Carryover - Lottery		-	-	-	-	201,410	-	-	-	-	-
9780 Assigned-Operational Expectations		-	10,080,811	-	2,814,402	3,774,178	3,891,762	794,759	437,403	585,603	987,216
9780 Assigned-LCAP Reserve per MPP		6,266,087	-	7,669,865	5,534,110	15,730,060	18,776,389	-	-	-	-
9780 Assigned -Textbook Adoptions		-	-	1,052,423	-	2,913,555	2,913,555	4,259,151	-	-	-
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		-	-	-	802,423	1,482	-	-	-	-	-
% of Reserve (9770 and 9790)		3.00%	3.13%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fund 17 -NonCapital Special Reserve		8,932,620	9,062,048	4,709,137	4,827,764	4,848,813	24,605,515	25,920,059	23,890,506	24,390,506	2,860,953

Palm Springs Unified School District
Multiyear Budget Projections Adopted Budget Reporting Period for the FY 2023-24
General Fund: Unrestricted

1 2

DESCRIPTION	Object Codes	Unaudited Actuals 2016/17	Unaudited Actuals 2017/18	Unaudited Actuals 2018/19	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Estimated Actuals 2022/23	Adopted Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26
COLA Actual/Projection %		0.00%	1.56%	3.70%	3.26%	0.00%	5.07%	6.56% & 6.70%	6.50%	3.54%	3.54%
ADA Actual/Projection (Number)		20,869	20,655	20,436	20,295	20,297	17,546	17,784	17,860	17,681	17,503
<i>(excluding County and Charter)</i>											
REVENUES											
LCFF/Revenue Limit	8010-8099	214,658,226	219,122,344	234,407,938	240,743,798	242,855,070	269,556,215	303,898,960	309,968,342	307,440,954	308,494,244
Federal	8100-8299	917,896	481,249	1,988,140	1,099,037	134,501	137,326	126,438	126,438	126,438	126,438
State	8300-8599	8,543,711	7,368,409	8,222,099	5,484,298	4,469,427	3,929,566	4,397,288	3,929,145	3,960,756	3,991,359
Local	8600-8799	3,228,881	2,652,685	3,066,135	2,796,030	3,093,697	2,186,926	7,182,118	4,367,251	4,367,251	4,367,251
Total REVENUE TOTALS		227,348,713	229,624,688	247,684,312	250,123,162	250,552,695	275,810,033	315,604,804	318,391,176	315,895,399	316,979,292
EXPENDITURES											
Certificated Salaries	1000-1999	100,775,489	101,938,858	106,192,746	106,560,271	104,472,249	113,493,925	128,492,523	131,433,596	132,427,498	133,436,308
Classified Salaries	2000-2999	27,985,433	28,763,697	30,447,389	31,213,749	30,732,137	33,608,015	40,458,766	42,251,484	42,771,177	43,297,262
Benefits	3000-3999	45,048,548	49,756,442	54,344,715	56,718,130	55,513,499	61,352,409	74,532,847	77,616,656	80,634,892	83,169,599
Books & Supplies	4000-4999	10,390,785	6,758,552	9,060,342	7,150,599	4,200,016	6,409,416	14,152,925	15,982,483	12,311,919	12,878,268
Contracts & Services	5000-5999	23,245,311	22,408,146	24,049,227	21,712,066	16,636,715	24,796,970	31,104,425	31,706,062	32,456,062	33,206,062
Capital Outlay	6000-6999	891,045	456,179	289,321	136,710	207,268	160,544	1,299,073	221,000	231,166	241,800
Other Outgo	71XX-72XX,74XX	282,830	65,190	110,134	84,408	105,212	90,000	240,401	205,000	205,000	205,000
Support Costs	7300-7399	(1,707,337)	(2,107,040)	(2,186,765)	(2,213,449)	(3,045,482)	(2,612,294)	(2,862,545)	(2,787,424)	(1,985,062)	(1,985,062)
Total Expenditures		206,912,105	208,040,025	222,307,109	221,362,484	208,821,615	237,298,985	287,418,415	296,628,857	299,052,652	304,449,237
Excess (Deficiency) of Revenues over Expenditures		20,436,607	21,584,663	25,377,203	28,760,678	41,731,080	38,511,048	28,186,389	21,762,319	16,842,747	12,530,055
OTHER SOURCES & USES											
Transfers In & Other Sources	8910-8979	3,506,335	3,167,626	9,908,075	4,695,378	3,862,063	7,159,616	30,482,687	8,257,618	8,186,310	30,710,768
Transfers Out & Other Uses	7610-7699	1,131,578	1,316,957	1,653,753	2,143,944	2,538,560	22,836,071	27,037,383	4,296,073	4,296,073	4,296,073
Contributions	8980-8999	(21,617,021)	(24,482,099)	(27,815,833)	(29,063,397)	(27,352,461)	(28,715,045)	(32,140,315)	(36,887,200)	(37,481,956)	(38,309,180)
Total, Other Sources & Uses		(19,242,264)	(22,631,431)	(19,561,511)	(26,511,963)	(26,028,958)	(44,391,500)	(28,695,011)	(32,925,655)	(33,591,719)	(11,894,485)
NET INCREASE (DECREASE) IN FUND BALANCE		1,194,343	(1,046,769)	5,815,692	2,248,715	15,702,121	(5,880,452)	(508,622)	(11,163,336)	(16,748,972)	635,570
FUND BALANCE, RESERVES											
Beginning Balance		23,087,176	24,281,520	23,234,751	29,050,443	31,299,157	47,001,278	41,120,857	40,612,235	29,448,899	12,699,927
Audit Adjustments (rounding)		-	-	-	-	-	30	-	-	-	-
Net Beginning Balance, July 1		23,087,176	24,281,520	23,234,751	29,050,443	31,299,157	47,001,308	41,120,857	40,612,235	29,448,899	12,699,927
Ending Balance, June 30		24,281,520	23,234,751	29,050,443	31,299,157	47,001,278	41,120,857	40,612,235	29,448,899	12,699,927	13,335,497
Reserve Amounts:											
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		80,009	39,351	26,671	98,188	71,684	200,746	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		60,843	257,454	124,375	927	1,035,088	54,299	-	-	-	-
9740 Legally Restricted		-	-	-	-	-	-	-	-	-	-
9760 Committed		-	-	-	-	-	-	15,782,212	15,782,212	-	-
9789 Unassigned-Reserved for Economic Uncertainties		8,379,395	8,906,773	9,207,260	9,552,642	9,952,540	11,058,938	15,365,712	13,079,284	11,964,324	12,198,281
9790 Unassigned - Future Shortfalls		-	3,850,363	1,604,413	7,957,253	4,334,213	2,752,027	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Operational Expectations R#0000		9,395,186	-	9,265,438	4,439,213	8,887,069	1,373,140	4,260,401	-	-	-
9780 Assigned-Designated Carryover - Lottery		-	-	-	-	201,410	-	-	-	-	-
9780 Assigned-Operational Expectations R#1100		-	10,080,811	-	2,814,402	3,774,178	3,891,762	794,759	437,403	585,603	987,216
9780 Assigned-LCAP Reserve per MPP		6,266,087	-	7,669,865	5,534,110	15,730,060	18,776,389	-	-	-	-
9780 Assigned-Textbook Adoptions		-	-	1,052,423	-	2,913,555	2,913,555	4,259,151	-	-	-
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		-	-	-	802,423	1,482	-	-	-	-	-

**PALM SPRINGS UNIFIED SCHOOL DISTRICT
CASH FLOW -- FISCAL YEAR 2022/2023**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate		
BEGINNING CASH	89,802,298	87,060,032	76,904,322	91,064,701	85,801,048	101,522,922	127,262,954	139,994,925	123,125,178	121,505,385	146,848,132	126,454,262		
REVENUE														
LCFF	8011	9,641,233	9,641,233	17,354,222	17,354,222	17,354,222	17,354,222	17,354,222	17,950,362	17,950,362	17,950,362	16,785,739	9,817,809	186,508,210
Education Protection Account	8012	0	0	14,105,659	0	0	14,105,660	0	0	19,399,602	0	0	7,808,150	55,419,071
Rev Limit State Aid PY	8019	0	0	0	0	0	0	576	(12,239,725)	12,240,877	0	0	0	1,728
Property Taxes	8020 - 8089	0	2,029,648	0	49,808	2,834,013	16,363,056	23,872,814	953,624	686,426	5,726,495	903,799	10,556,742	63,976,425
In Lieu of Property taxes	8090 - 8099	0	(105,276)	(210,552)	(145,864)	(142,059)	(142,059)	(140,368)	(143,750)	(540,334)	(166,445)	(137,287)	(137,287)	(2,011,281)
Federal Revenues	8100 - 8299	5,724,563	2,754,729	13,840,895	3,524,878	388,797	757,522	658,286	(313,868)	2,387,337	2,830,036	12,403,303	39,197,494	84,153,972
Other State Revenue	8300 - 8599	1,489,458	1,198,281	13,140,186	3,154,637	22,993,534	9,472,065	2,893,349	1,878,284	4,287,674	25,011,757	1,548,971	25,003,043	112,071,240
Other Local Revenue	8600 - 8799	5,106	2,028,700	909,041	3,865,351	3,827,481	132,357	2,184,674	1,671,868	919,761	5,814,158	152,916	4,925,233	26,436,646
TOTAL REVENUES	16,860,360	17,547,315	59,139,451	27,803,032	47,255,988	58,042,823	46,822,977	21,997,096	32,851,103	69,407,240	31,657,441	97,171,185	526,556,011	
EXPENDITURES														
Certificated Salaries	1000 - 1999	1,523,203	12,268,327	12,876,668	12,727,157	12,894,517	13,672,222	13,690,188	18,443,422	14,111,730	13,899,189	14,693,084	14,846,145	155,645,851
Classified Salaries	2000 - 2999	3,012,243	4,396,677	4,560,486	4,685,446	4,753,723	5,139,064	5,108,698	7,128,381	5,443,424	5,087,959	5,683,631	6,028,830	61,028,562
Employee Benefits	3000 - 3999	4,162,248	7,740,432	7,777,394	7,971,922	7,989,957	8,317,478	8,408,980	10,522,175	8,509,232	8,456,453	8,396,099	25,690,083	113,942,453
Books & Supplies	4000 - 4999	171,343	1,417,647	2,433,495	1,710,320	1,904,593	772,080	2,231,784	1,555,269	2,095,779	912,496	18,679,990	33,264,095	67,148,891
Services/Oper Expenses	5000 - 5999	2,673,733	4,662,608	5,460,890	5,109,270	3,912,505	4,821,263	5,075,495	4,106,715	4,285,469	4,655,810	7,058,719	10,614,141	62,436,618
Capital Outlay	6000 - 6599	3,622	195,880	19,482	143,099	60,595	152,984	47,259	772,107	140,386	467,459	342,358	2,036,521	4,381,752
Other Outgo	7100 - 7299	4,130	(17,418)	7,435	7,435	7,435	(28,030)	7,435	30,575	30,575	30,575	888	105,820	186,856
	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	0	0	(90,246)	0	0	(86,341)	(9,873)	(93,838)	(8,677)	(52,465)	(127,758)	(469,198)
TOTAL EXPENDITURES	11,550,522	30,664,153	33,135,850	32,264,403	31,523,325	32,847,061	34,483,498	42,548,771	34,522,757	33,501,264	54,802,305	92,457,876	464,301,785	
OTHER SOURCES / USES														
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	16,688	0	2,615,510	26,109,632	28,741,830	
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	
Interfund Transfers Out	7610 - 7629	2,531,435	0	0	0	0	50,000	0	184,829	0	310,710	0	3,076,974	
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OTHER SOURCES / USES	(2,531,435)	0	0	0	0	(50,000)	-	(184,829)	16,688	(310,710)	2,615,510	26,109,632	25,664,856	
PRIOR YEAR TRANSACTIONS														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts Receivable / Due From	9200 / 9310 / 931	1,136,552	3,064,617	11,014,493	(784,097)	12,940	593,993	371,188	3,846,707	6,473	2,037,684	589,235	3,299,118	25,188,903
Prepaid Expenditures	9330	21,939	31,661	699	2,195	0	0	0	0	0	0	0	0	56,494
Accounts Payable / Due To	9500 / 9610 / 961	5,649,054	166,828	185,952	9,345	640	5,623	112	0	0	12,291,241	402,952	491,281	19,203,028
Deferred Revenue	9650	0	22,697,907	0	0	0	0	0	0	0	0	0	0	22,697,907
NET PRIOR YEAR TRANSACTIONS	(4,490,563)	2,929,450	(11,868,667)	(791,247)	12,300	588,370	371,076	3,846,707	6,473	(10,253,557)	186,283	2,807,837	(16,655,538)	
OTHER ADJUSTMENTS														
Stores	9320	(30,106)	31,678	25,445	(11,035)	(23,089)	5,900	21,416	20,050	28,700	1,038	(50,800)	90,774	109,972
Temporary Loans from other funds	9311	(1,000,000)	0	0	0	0	0	0	0	1,000,000	0	0	0	
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	(1,000,000)	0	0	(1,000,000)	
TOTAL MISC ADJUSTMENTS	(1,030,106)	31,678	25,445	(11,035)	(23,089)	5,900	21,416	20,050	28,700	1,038	(50,800)	90,774	(890,028)	
NET INCREASE / DECREASE	(2,742,266)	(10,155,710)	14,160,379	(5,263,653)	15,721,874	25,740,032	12,731,971	(16,869,747)	(1,619,793)	25,342,747	(20,393,870)	33,721,552	70,373,516	
ENDING CASH BALANCE	87,060,032	76,904,322	91,064,701	85,801,048	101,522,922	127,262,954	139,994,925	123,125,178	121,505,385	146,848,132	126,454,262	160,175,814	160,175,814	

**PALM SPRINGS UNIFIED SCHOOL DISTRICT
CASH FLOW -- FISCAL YEAR 2023/2024**

	JULY Estimate	AUGUST Estimate	SEPTEMBER Estimate	OCTOBER Estimate	NOVEMBER Estimate	DECEMBER Estimate	JANUARY Estimate	FEBRUARY Estimate	MARCH Estimate	APRIL Estimate	MAY Estimate	JUNE Estimate	TOTAL
BEGINNING CASH	160,175,814	127,730,254	119,823,875	137,886,372	131,566,412	129,394,762	164,845,737	163,388,623	157,379,817	146,810,517	145,603,953	130,997,585	
REVENUE													
LCFF	8011	9,628,655	9,628,655	19,257,310	19,257,310	19,257,310	19,257,310	19,257,310	15,405,848	15,405,848	15,405,848	15,405,848	192,573,104
Education Protection Account	8012	0	0	13,854,768	0	0	13,854,768	0	0	13,854,768	0	0	55,419,071
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020 - 8089	0	1,388,564	351,424	687,574	1,867,802	13,699,371	8,529,812	11,389,284	801,461	4,469,879	884,090	63,976,426
In Lieu of Property taxes	8090 - 8099	0	(115,586)	(231,168)	(187,582)	(164,411)	(164,411)	(164,411)	(164,411)	(317,174)	(121,743)	(116,048)	(1,862,991)
Federal Revenues	8100 - 8299	54,489	8,195,189	14,492,888	4,199,242	1,194,136	7,622,226	(1,370,514)	724,554	3,291,863	10,914,812	2,211,868	57,492,845
Other State Revenue	8300 - 8599	0	133,844	5,059,458	134,207	6,332,953	6,679,977	5,315,634	2,815,454	2,560,103	1,470,823	1,187,996	48,768,218
Other Local Revenue	8600 - 8799	24,624	78,252	538,276	612,411	956,804	6,062,582	235,320	3,553,235	430,527	182,543	572,975	6,724,663
TOTAL REVENUES	9,707,768	19,308,918	53,322,956	24,703,163	29,444,595	67,011,823	31,803,151	33,723,965	36,027,397	32,322,162	20,146,729	78,816,255	436,338,884
EXPENDITURES													
Certificated Salaries	1000 - 1999	1,567,999	13,430,484	13,559,690	13,705,058	13,815,679	13,526,442	14,105,109	17,258,603	14,346,132	14,630,507	14,441,389	158,978,920
Classified Salaries	2000 - 2999	3,658,577	5,269,292	5,254,588	5,360,817	5,385,667	5,276,571	5,395,301	6,685,899	5,662,402	5,642,077	5,543,209	65,014,278
Employee Benefits	3000 - 3999	4,634,490	8,456,657	8,244,217	8,366,282	8,444,452	8,385,129	8,553,994	9,809,245	8,796,993	8,884,144	8,951,396	118,916,162
Books & Supplies	4000 - 4999	726,757	3,284,999	2,276,625	1,359,661	1,668,370	1,237,133	1,475,535	3,135,062	1,080,710	1,507,899	1,190,782	21,063,998
Services/Oper Expenses	5000 - 5999	3,097,747	3,190,323	3,547,816	3,290,866	2,410,203	2,905,772	3,161,524	3,392,339	3,173,980	4,227,619	3,045,314	40,022,718
Capital Outlay	6000 - 6599	281,678	392,132	2,626,869	1,122,202	496,051	926,012	2,588,867	116,719	2,747,614	54,925	1,469,302	8,740,175
Other Outgo	7100 - 7299	14,459	(24,411)	26,024	26,024	26,024	26,024	26,024	633	633	633	633	166,867
	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7500 - 7599	0	(28,448)	(12,599)	(85,693)	(62,707)	(36,516)	(65,213)	(35,938)	(24,746)	(52,260)	(44,585)	(557,277)
TOTAL EXPENDITURES	13,981,708	33,971,028	35,523,228	33,145,218	32,183,739	32,246,567	35,241,140	40,362,561	35,783,718	34,895,545	34,597,440	63,236,323	425,168,213
OTHER SOURCES / USES													
Interfund Transfers In	8910 - 8929	0	0	29,521	0	560,854	560,854	560,854	560,854	560,854	560,854	0	3,394,645
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	465,328	0	0	0	0	0	0	0	49,119	0	3,795,222	4,309,668
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES / USES	(465,328)	-	29,521	-	560,854	560,854	560,854	560,854	560,854	511,735	560,854	-	(915,023)
PRIOR YEAR TRANSACTIONS													
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	(0)	6,802,005	426,786	2,400,998	0	137,896	1,450,733	88,897	172,652	844,368	4,068	12,385,794
Prepaid Expenditures	9330	121,539	2,837	0	0	0	0	0	0	0	0	0	124,376
Accounts Payable / Due To	9500 / 9610 / 961	26,837,753	74,349	144,381	291,355	6	15,475	4,168	9,610	11,481,805	11,181	184,888	39,803,403
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0
NET PRIOR YEAR TRANSACTIONS	(26,716,215)	6,730,493	282,404	2,109,643	(6)	122,421	1,446,565	79,287	(11,309,153)	833,186	(180,820)	(691,037)	(27,293,233)
OTHER ADJUSTMENTS													
Stores	9320	9,922	25,238	(49,156)	12,452	6,646	2,445	(26,545)	(10,352)	(15,562)	(27,222)	25,163	(91,935)
Temporary Loans from other funds	9311	(1,000,000)	0	0	0	0	0	0	0	0	0	-	(1,000,000)
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
TOTAL MISC ADJUSTMENTS	(990,078)	25,238	(49,156)	12,452	6,646	2,445	(26,545)	(10,352)	(15,562)	(27,222)	25,163	955,036	(91,935)
NET INCREASE / DECREASE	(32,445,560)	(7,906,379)	18,062,497	(6,319,960)	(2,171,650)	35,450,975	(1,457,114)	(6,008,806)	(10,569,300)	(1,206,564)	(14,606,368)	12,048,709	(17,129,520)
ENDING CASH BALANCE	127,730,254	119,823,875	137,886,372	131,566,412	129,394,762	164,845,737	163,388,623	157,379,817	146,810,517	145,603,953	130,997,585	143,046,294	143,046,294

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	157,541,501.00	301	1,641,336.00	303	155,900,165.00	305	1,661,115.00		307	154,239,050.00	309
2000 - Classified Salaries	61,584,911.00	311	1,602,457.00	313	59,982,454.00	315	330,272.00		317	59,652,182.00	319
3000 - Employee Benefits	114,585,890.00	321	4,745,769.00	323	109,840,121.00	325	831,123.00		327	109,008,998.00	329
4000 - Books, Supplies Equip Replace. (6500)	81,043,700.00	331	1,103,658.00	333	79,940,042.00	335	6,600,164.00		337	73,339,878.00	339
5000 - Services . . & 7300 - Indirect Costs	66,101,364.00	341	403,905.00	343	65,697,459.00	345	14,173,221.00		347	51,524,238.00	349
TOTAL					471,360,241.00	365	TOTAL			447,764,346.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	203,931,613.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	3,268,003.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	157,087.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	200,506,523.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	44.78%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	44.78%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	10.22%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	447,764,346.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	45,761,516.16

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	160,842,097.00	301	1,412,630.00	303	159,429,467.00	305	1,608,953.00		307	157,820,514.00	309
2000 - Classified Salaries	65,556,882.00	311	1,373,180.00	313	64,183,702.00	315	310,323.00		317	63,873,379.00	319
3000 - Employee Benefits	119,602,154.00	321	4,652,501.00	323	114,949,653.00	325	783,905.00		327	114,165,748.00	329
4000 - Books, Supplies Equip Replace. (6500)	23,481,242.00	331	484,341.00	333	22,996,901.00	335	1,613,185.00		337	21,383,716.00	339
5000 - Services . . & 7300 - Indirect Costs	40,875,758.00	341	83,260.00	343	40,792,498.00	345	13,158,754.00		347	27,633,744.00	349
TOTAL					402,352,221.00	365	TOTAL			384,877,101.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	122,652,665.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	16,351,979.00	380
3. STRS.	3101 & 3102	33,197,178.00	382
4. PERS.	3201 & 3202	5,165,335.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,290,298.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	24,276,943.00	385
7. Unemployment Insurance.	3501 & 3502	70,233.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,427,901.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	209,432,532.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	2,791,280.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	163,033.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	206,478,219.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	53.65%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	53.65%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.35%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	384,877,101.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	5,195,840.86	

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

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	526,201,154.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	89,833,193.00
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	447,283.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,506,275.00
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	27,912,036.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	161,847.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>31,027,441.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>940,818.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>406,281,338.00</p>
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>18,607.58</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>21,834.18</p>

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.)	314,113,592.27	17,139.74
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)	314,113,592.27	17,139.74
B. Required effort (Line A.2 times 90%)	282,702,233.04	15,425.77
C. Current year expenditures (Line I.E and Line II.B)	406,281,338.00	21,834.18
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
<p>Total adjustments to base expenditures</p>	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) 16,556,385.00
- 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) 323,681,336.00

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) 5.12%

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) 13,543,288.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,390,737.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	63,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	70,000.00
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)	2,348,046.34
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)	1,126.40
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)	22,416,697.74
9. Carry-Forward Adjustment (Part IV, Line F)	1,121,304.66
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,538,002.40

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	304,536,476.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	53,850,670.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	42,129,196.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,973,383.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	447,508.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,592,061.00
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)	916,342.00
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)	30,260.00
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)	43,512,233.66
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)	57,972.60
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)	336,132.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,737,483.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,320,972.00
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)	466,440,689.26

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)	4.81%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	5.05%
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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)	22,416,697.74
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,145,155.30)
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 (4.32%) times Part III, Line B19); zero if negative	1,121,304.66
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (96.79%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,121,304.66
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,121,304.66

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	4,263,236.00		2,584,360.00	6,847,596.00
2. State Lottery Revenue	8560	3,720,650.00		1,427,224.00	5,147,874.00
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	(596,132.00)	596,132.00		0.00
6. Total Available (Sum Lines A1 through A5)		7,387,754.00	596,132.00	4,011,584.00	11,995,470.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,486,154.00		0.00	1,486,154.00
2. Classified Salaries	2000-2999	2,475.00		0.00	2,475.00
3. Employee Benefits	3000-3999	599,052.00		0.00	599,052.00
4. Books and Supplies	4000-4999	3,011,563.00		3,217,583.00	6,229,146.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,167,535.00			1,167,535.00
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			0.00	0.00
6. Capital Outlay	6000-6999	150,094.00		0.00	150,094.00
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)		6,416,873.00	0.00	3,217,583.00	9,634,456.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	970,881.00	596,132.00	794,001.00	2,361,014.00
D. COMMENTS:					

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.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,780.00)	0.00	(1,361,135.00)				
Other Sources/Uses Detail					31,357,340.00	27,037,383.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,780.00	0.00	707,901.00	0.00				
Other Sources/Uses Detail					0.00	874,653.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	24,534.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	135,895.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	492,805.00	0.00				
Other Sources/Uses Detail					1,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					23,959,409.00	23,494,122.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	377,100.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					377,100.00	6,988,565.00		
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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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					3,076,974.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	2,780.00	(2,780.00)	1,361,135.00	(1,361,135.00)	58,771,823.00	58,771,823.00	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	0.00	(1,960.00)	0.00	(1,315,255.00)				
Other Sources/Uses Detail					9,428,250.00	4,296,073.00		
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	960.00	0.00	812,991.00	0.00				
Other Sources/Uses Detail					0.00	1,170,632.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	14,559.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	487,705.00	0.00				
Other Sources/Uses Detail					1,500.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,529,553.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,728,065.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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					4,294,573.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	1,960.00	(1,960.00)	1,315,255.00	(1,315,255.00)	13,724,323.00	13,724,323.00		

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):	17,859.84	
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	20,241	20,302	
	Charter School			
	Total ADA	20,241	20,302	N/A
Second Prior Year (2021-22)	District Regular	20,297	20,297	
	Charter School			
	Total ADA	20,297	20,297	N/A
First Prior Year (2022-23)	District Regular	18,241	19,946	
	Charter School		0	
	Total ADA	18,241	19,946	N/A
Budget Year (2023-24)	District Regular	19,108		
	Charter School	0		
	Total ADA	19,108		

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	21,310	21,705		
Charter School				
Total Enrollment	21,310	21,705	N/A	Met
Second Prior Year (2021-22)				
District Regular	20,633	21,306		
Charter School				
Total Enrollment	20,633	21,306	N/A	Met
First Prior Year (2022-23)				
District Regular	20,264	20,157		
Charter School				
Total Enrollment	20,264	20,157	0.5%	Met
Budget Year (2023-24)				
District Regular	20,020			
Charter School				
Total Enrollment	20,020			

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	20,302	21,705	
Charter School		0	
Total ADA/Enrollment	20,302	21,705	93.5%
Second Prior Year (2021-22)			
District Regular	17,491	21,306	
Charter School	0		
Total ADA/Enrollment	17,491	21,306	82.1%
First Prior Year (2022-23)			
District Regular	17,784	20,157	
Charter School			
Total ADA/Enrollment	17,784	20,157	88.2%
		Historical Average Ratio:	88.0%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		88.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	17,860	20,020		
Charter School	0			
Total ADA/Enrollment	17,860	20,020	89.2%	Not Met
1st Subsequent Year (2024-25)				
District Regular	17,681	19,820		
Charter School				
Total ADA/Enrollment	17,681	19,820	89.2%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	17,503	19,620		
Charter School				
Total ADA/Enrollment	17,503	19,620	89.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The 2023-24 and out years projected budgets assumed an attendance rate of 89.2%, which is leading to a reduced ADA compared to enrollment. PSUSD continues to be impacted by the COVID-19 pandemic, which has resulted in a lower attendance rate. Attendance is being monitored and solutions are being developed to improve this issue.

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)	19,946.12	19,107.91	18,295.46	17,774.92
b. Prior Year ADA (Funded)		19,946.12	19,107.91	18,295.46
c. Difference (Step 1a minus Step 1b)		(838.21)	(812.45)	(520.54)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.20%)	(4.25%)	(2.85%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(4.20%)	(4.25%)	(2.85%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.20% to -3.20%	-5.25% to -3.25%	-3.85% to -1.85%

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)	63,976,426.00	63,976,426.00	63,976,426.00	63,976,426.00
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)	305,903,707.00	311,968,601.00	309,441,213.00	310,494,503.00
District's Projected Change in LCFF Revenue:		1.98%	(.81%)	.34%
LCFF Revenue Standard		-5.20% to -3.20%	-5.25% to -3.25%	-3.85% to -1.85%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

.PSUSD's LCFF revenue increases in 2023-24 by 1.98% compared to the prior year due to an anticipated COLA to the LCFF, the COLA budgeted is 6.5%. In 2024-25 LCFF revenue is anticipated to decrease due to declining enrollment. In 2025-26 enrollment is anticipated to continue to decline and a slight increase is due to an anticipated COLA of 3.23%.

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)	190,717,885.72	
Second Prior Year (2021-22)	208,454,348.85	237,298,984.98	87.8%
First Prior Year (2022-23)	243,484,136.00	287,418,415.00	84.7%
	Historical Average Ratio:		88.0%

	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):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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)	251,301,736.00		
1st Subsequent Year (2024-25)	255,833,567.00	299,052,652.00	85.5%	Met
2nd Subsequent Year (2025-26)	259,903,169.00	304,449,237.00	85.4%	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)

Due to labor shortages, PSUSD has had to increase contractual services for hard to fill positions.

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):	(4.20%)	(4.25%)	(2.85%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.20% to 5.80%	-14.25% to 5.75%	-12.85% to 7.15%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.20% to 0.80%	-9.25% to 0.75%	-7.85% to 2.15%

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)	89,518,342.00		
Budget Year (2023-24)	55,742,214.00	(37.73%)	Yes
1st Subsequent Year (2024-25)	19,460,101.00	(65.09%)	Yes
2nd Subsequent Year (2025-26)	19,460,101.00	0.00%	No

Explanation:
(required if Yes)

Prior year includes categorical unearned revenues and carry overs which have been deleted in the budget year. In the 1st subsequent year one time ESSER II and ESSER III funding has been deleted.

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

First Prior Year (2022-23)	112,264,678.00		
Budget Year (2023-24)	44,366,322.00	(60.48%)	Yes
1st Subsequent Year (2024-25)	44,397,933.00	.07%	No
2nd Subsequent Year (2025-26)	44,428,536.00	.07%	No

Explanation:
(required if Yes)

Prior year includes categorical unearned revenues and carry overs which have been deleted in the budget year.

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

First Prior Year (2022-23)	31,747,387.00		
Budget Year (2023-24)	21,849,528.00	(31.18%)	Yes
1st Subsequent Year (2024-25)	21,849,528.00	0.00%	No
2nd Subsequent Year (2025-26)	21,849,528.00	0.00%	No

Explanation:
(required if Yes)

Prior year includes categorical unearned revenues and carry overs which have been deleted in the budget year.

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

First Prior Year (2022-23)	80,455,434.00		
Budget Year (2023-24)	21,912,242.00	(72.76%)	Yes
1st Subsequent Year (2024-25)	16,887,396.00	(22.93%)	Yes
2nd Subsequent Year (2025-26)	17,664,217.00	4.60%	Yes

Explanation:
(required if Yes)

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. The budget year includes one-time \$5.6M for textbooks that is deleted in the 2 subsequent years

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

First Prior Year (2022-23)	67,462,499.00		
Budget Year (2023-24)	42,191,013.00	(37.46%)	Yes
1st Subsequent Year (2024-25)	42,334,292.00	.34%	No
2nd Subsequent Year (2025-26)	43,538,690.00	2.84%	Yes

Explanation:
(required if Yes)

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. The 2nd subsequent year reflects an increase to contractual services.

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)	233,530,407.00		
Budget Year (2023-24)	121,958,064.00	(47.78%)	Not Met
1st Subsequent Year (2024-25)	85,707,562.00	(29.72%)	Not Met
2nd Subsequent Year (2025-26)	85,738,165.00	.04%	Met

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

First Prior Year (2022-23)	147,917,933.00		
Budget Year (2023-24)	64,103,255.00	(56.66%)	Not Met
1st Subsequent Year (2024-25)	59,221,688.00	(7.62%)	Met
2nd Subsequent Year (2025-26)	61,202,907.00	3.35%	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)

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. In the 1st subsequent year one time ESSER II and ESSER III funding has been deleted.

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

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year.

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

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year.

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)

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. The budget year includes one-time \$5.6M for textbooks that is deleted in the 2 subsequent years

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

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. The 2nd subsequent year reflects an increase to contractual services.

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)

386,258,575.00

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

0.00

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

386,258,575.00

11,587,757.25

11,587,759.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	14,801,353.30	20,409,018.30	24,816,097.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,334,213.00	2,752,027.48	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	19,135,566.30	23,161,045.78	24,816,097.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	331,751,309.74	368,631,246.49	512,190,390.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	331,751,309.74	368,631,246.49	512,190,390.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.8%	6.3%	4.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.9%	2.1%	1.6%

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)	15,702,121.28	211,360,175.26	N/A	Met
Second Prior Year (2021-22)	(5,880,451.82)	260,135,056.29	2.3%	Not Met
First Prior Year (2022-23)	(508,622.00)	314,455,798.00	.2%	Met
Budget Year (2023-24) (Information only)	(11,163,336.00)	300,924,930.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In 2021/22 PSUSD transferred \$20 million out of the unrestricted general fund to our special reserve fund in anticipated future program enhancement. The transfer out lead to deficit spending of 2.3% that fiscal year.

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)	17,111,566.00	31,299,158.86	N/A		Met
Second Prior Year (2021-22)	33,955,358.00	47,001,308.92	N/A		Met
First Prior Year (2022-23)	21,627,981.00	41,120,857.00	N/A		Met
Budget Year (2023-24) (Information only)	40,612,235.00				

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.)	17,860	17,681	17,503
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)
b. Special Education Pass-through Funds	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)	435,976,128.00	398,810,798.00	406,609,357.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	435,976,128.00	398,810,798.00	406,609,357.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,079,283.84	11,964,323.94	12,198,280.71
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)	13,079,283.84	11,964,323.94	12,198,280.71

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,079,284.00	11,964,324.00	12,198,281.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
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)	9,450,385.00	9,450,385.00	2,860,953.00
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)	22,529,669.00	21,414,709.00	15,059,234.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.17%	5.37%	3.70%
District's Reserve Standard (Section 10B, Line 7):	13,079,283.84	11,964,323.94	12,198,280.71
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(32,140,315.00)			
Budget Year (2023-24)	(36,887,200.00)	4,746,885.00	14.8%	Not Met
1st Subsequent Year (2024-25)	(37,481,956.00)	594,756.00	1.6%	Met
2nd Subsequent Year (2025-26)	(38,309,180.00)	827,224.00	2.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	31,357,340.00			
Budget Year (2023-24)	9,428,250.00	(21,929,090.00)	(69.9%)	Not Met
1st Subsequent Year (2024-25)	9,356,942.00	(71,308.00)	(.8%)	Met
2nd Subsequent Year (2025-26)	31,881,400.00	22,524,458.00	240.7%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	27,037,383.00			
Budget Year (2023-24)	4,296,073.00	(22,741,310.00)	(84.1%)	Not Met
1st Subsequent Year (2024-25)	4,296,073.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	4,296,073.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

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

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

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

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

Explanation:
(required if NOT met) In the Budget year special education contribution has increased due to staffing FTE increases. Routine Maintenance and repair 3% requirement has also increased by \$956K.

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

Explanation:
(required if NOT met) In the prior year a transfer in of \$15,782,212 from Fund 17 was committed for the purpose of addressing the structural deficit and a transfer from Fund 17 of \$ 7.7M was reduced in the budget year. To meet unrestricted general fund expenditures/contributions/3% RMR and Reserve a transfer of \$22 million will be needed from the special reserve fund in 2025-26.

- 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)

In the prior year there is a one-time contribution to F17 for \$23M that is deleted in the budget year.

- 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				
General Obligation Bonds	16	Fund 51- Bond Interest & Redemption		418,287,348
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				2,991,352

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

CEC Energy Loan	19			1,561,306
Worker's Compensation				1,891,520
TOTAL:				424,731,526

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	48,372,053	48,459,926	47,095,171	38,789,151
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC Energy Loan				
Worker's Compensation				
Total Annual Payments:	48,372,053	48,459,926	47,095,171	38,789,151
Has total annual payment increased over prior year (2022-23)?		Yes	No	No

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)

Payments will be funded from Measure I, through property taxes.

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:

As of February 26, 2019, the Board approved effective January 1, 2013, Management/Confidential employees who meets the required qualifications may receive upon retirement, the current District paid health and welfare benefits until age 65 or the age of Medicare eligibility. There exists a group of management/confidential employee who became management/confidential after January 1, 2013, but before the adoption of revised Administrative Regulation 4317.1, who were hired with the understanding that they would receive ten (10) years of post-retirement health and welfare benefits, irrespective of the age at retirement. These management/confidential employees and those management/confidential employees hired on or before December 31, 2012 are grandfathered to receive ten (10) years of post-retirement benefits regardless of age. All other bargaining units employees who meet the required qualifications may receive upon retirement health & welfare benefits for 5 years or until the age 65 or Medicare eligible.

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
19,540,933	0

4 OPEB Liabilities

a. Total OPEB liability	46,494,248.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	46,494,248.00
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	7/11/2022

5 OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,299,195.00	3,398,171.00	3,500,166.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,694,824.00	1,956,968.00	2,202,540.00
d. Number of retirees receiving OPEB benefits	154.00	160.00	155.00

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

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

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

Yes

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

PSUSD joined the Riverside Schools Risk Management Authority effective July 1, 2016 for Worker's Compensation. PSUSD was self insured previously and our current cost are the prior year run off claims per our Actuarial Study July 20, 2022. PSUSD has two current self - insurance programs: Vision \$377,471 and Dental \$2,306,759.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

1,891,520.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	2,684,230.00	2,684,230.00	2,684,230.00
b. Amount contributed (funded) for self-insurance programs	2,684,230.00	2,684,230.00	2,684,230.00

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	1304.8	1296.3	1286.3	1276.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations 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

	1665199		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

7. Amount included for any tentative salary schedule increases

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

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

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

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	1085.3	1076.7	1076.7	1076.7

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

 End Date:

--

5. Salary settlement:

Budget Year (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

	792080		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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	257.1	256.2	256.2	256.2

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

433093		
--------	--	--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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)
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S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 27, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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?	Yes
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