

Petaluma City Schools Adopted Budget Assumptions 2023-24 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

In January of each year the Governor presents his Budget proposal for the State of California for the upcoming Fiscal Year and then in May he prepares his May "Revise" based on information on State tax projections and revenues collected through the months of April. This year those projections reflected a Significant slowing of the economy with an estimated \$31.5 Billion-dollar projected State deficit. Fortunately, the Governor included funding the 8.22% Statutory COLA for K-14 education, but included increased cuts to the Art, Music, Instruction, Discretionary Block Grant (Approx. \$2.2 million for PCS) and added 32% cuts to the State Learning Recovery Block grant (Approx. \$2.2M for PCS). While these cuts are disappointing, we remain hopeful that they could be restored in the final State budget signed into Law on July 1st.

Highlights of some of the other major assumptions that impact the 2023-24 Budget are as follows:

Revenues:

- Interest Earnings Increases due to higher rates
- 8.22% COLA
- 3-year Average ADA for Petaluma City (Elementary)/Petaluma Joint Union HSD
- Projected 2023-24 ADA for Charters
- No one-time State Funds If approved in the State budget, will be added within 45 days
- Increases in contributions to special programs due in part to PERS and SUI Increase as well as Step & Column:
 - Decrease Library Contribution from \$666,333 to \$399,316
 - Move 2.0 FTE teachers from Parcel Tax to unrestricted \$265,000
 - o Routine Restricted Maintenance Contribution \$3.9 million (no change)
 - o Increase SOCC Contribution from \$5.6 million to \$6.4 million
 - o Increase Special Education Contribution \$7.1 million to \$8.9 million
- Assume Restricted Carryover in the following State Grants:
 - \$58K CSI
 - o State COVID Funds \$722,641
 - State Educator Effectiveness Grant \$2.1M
 - o Art, Music Instruction Materials, Discretionary Block Grant \$4.4M
 - State Mental Health-Related Services (6546) \$500,000
 - Kitchen Infrastructure Grant \$746,748
- Assume Prior Year Carryover in COVID Funds as follows:
 - Federal COVID Funds \$3.2 M

- o Learning Recovery Block Grant \$6,509,127 (\$4,428,206)
- Other State \$199,881 (7810)
- o MAA \$60,000
- Eliminate One-time 2022-23 Federal and State COVID-19 funds

Federal: \$7.2 millionState: \$1.7 million

Expenditures

- Estimated increases in Property & Liability Insurance \$458K
- No change in STRS rate 19.1%
- Increase in PERS rate from 25.4% to 26.68%
- No change in SUI Rate.05%
- Increases in First Student contract Special Education Transportation Services 3.5%
- Increases in Utility Costs water, sewer and garbage pickup leading the increase
- Indirect cost rate change from 5.22% to 5.57%
- Eliminate one-time Bus Replacement grant of approx. \$2.5 million (new electric school buses/Infrastructure)
 - \$700,000 for infrastructure
- Adjustments in staffing and Billback for South County Consortium
 - Estimated at \$46K per student (compared to \$84K less ADA for SCOE Programs)
- New Federal and State
 - o State \$1.7 K Expanded Learning Opportunities Grant (ELOP-G) Ongoing

The details of this are included on the School Services of California (SSC) Dartboard attached, and "The Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

2022-23 Adopted Budget Assumptions

Local Control Funding Formula:

□ Average Daily Attendance (ADA):

Estimated P-2 ADA @ 6,029.21

o Total ADA 7079

Estimated Charter ADA @ 989.97

- o Projected Enrollment 7212 (2339 TK-6; 1435 7-8; 3116 9-12; SDC 267; HH 7; & NPS 30)
- □ Estimated Percentage of students who qualify for Free and Reduced Meal 45.57% Elementary and 45.54% Secondary
- □ Statutory Cost of Living Adjustment (COLA) ~ 8.22% to Base Grants
- Education Protection Act Funds \$8,978,006 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- □ The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
 - Unrestricted (Non-Prop 20)
 \$170 per annual ADA

Restricted (Prop 20)

\$67 per annual ADA

- Revenues for Mandated Cost Reimbursements Block Grant included \$339,615 w/ 8.22% COLA
- Other State revenue based on current estimates:
 - o State Reimbursement for assessments and testing based on actual receipts
 - STRS On Behalf payments \$5,549,089
 - ASES Grant \$290,447 (no change)
 - o State Mental Health Funds \$483,000 + Estimated Deferred Revenue \$52,000
 - o State Workability Funds \$135,915 (Special Ed) no change
- Other Local Revenues included are as follows:
 - Update budget Interest Earnings based on current interest projections (\$471K)
 - Reductions in Local Donations which are budgeted as received
 - Childcare Center Fees \$80,000
 - o Parcel Tax \$1,205,000 (Secondary) \$775,000 (Elementary) No change
 - o Leases and Rentals \$125,000 Estimated Pupil Transportation Revenues from Districts
 - Estimated Fuel/Mechanics fees from City/Other Agencies \$459,000
 - Added 1.0 (second senior mechanic)
 - o Renewed contract with City and increased services to 18 hours per week for mechanics services (\$100K per year)
 - Estimated Live Oak 1% LCFF Calcs \$24,000
 - Estimated Live Oak Nursing \$17,356
 - o Estimated Live Oak Special Ed Reimbursement \$182,049 (net of SELPA Rev for Live Oak)
 - Estimated iPad Insurance Fee Collections \$96,500
 - o Federal and Local revenues for Special Education per February SELPA fiscal estimates \$4,089,828 (8792), \$1,682,000 (8181), \$1,579,000 (8097)
 - o One-time PY \$787,000
 - Federal Mental Health \$86,566 (Board & Care Reimbursement)
 - Title I \$523,921 (including projected carryover of \$15,000)
 - Title I CSI \$165,090 + 58,544 (Est. Carryover)
 - Title II \$158,958 (includes transfer from Title IV of \$29,825)
 - Title III LEP \$133,380 (includes Estimated Prior Year carryover of \$40K)
 - Title IV ESEA \$29,825 transferred to Title II
 - Carl Perkins \$53,844 (Awaiting confirmation of funding for 23-24)

- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, staffing, PERS,
 & SUI increases, and other costs \$12.25 million
 - o Maintain 3% contribution to Routine Restricted Maint. required by State \$3.6M
- □ The budgets for Federal, State and local restricted revenues have been reduced for 2022-23 deferred revenue/carryover.

Expenditures & Restricted Programs:

Staffing:

- Technology
 - o 1.0 FTE Director of IT
 - o 1.0 FTE Data Base Management Supervisor
 - o 1.0 FTE Network Engineer
 - 6.0 FTE Technology support
 - o .6 TOSA
- Maintenance & Operations
 - 1.0 FTE Director of Maintenance & Operations
 - o 1.0 FTE Supervisor, Maintenance & Operations
 - 1.75 FTE Secretary M&O
 - Custodians 45.86 FTE
 - Groundsworkers 8.0 FTE
 - Maintenance workers 9.0 FTE
- Pupil Transportation
 - o 1.0 FTE Director of Transportation and Fleet Management
 - o 1.0 FTE Secretary Pupil Transportation
 - 7.9 FTE Bus Drivers
 - o 1.0 FTE Dispatcher/driver; 2.0 FTE Bus/vehicle Mechanics
 - o 2.0 Bus Sub/Mechanics Helper
- Food Services
 - o 1.0 FTE Supervisor, Food Service
 - 1.0 Budget and Accounting Technician
 - o 2.0 FTE Warehouse Coordinator
 - o 22.51 FTE Food Service workers
- □ K-12 Education Program
 - o 13.0 FTE Principals + Adult Ed Principal
 - 8.5 FTE Assistant Principals + Adult Ed Assist. Principal
 - .5 Assist. Principal PACS
 - 14.125 FTE Senior Site Secretaries
 - 21.4375 FTE Other Site Clerical (Registrars, Clerk Typists, etc.)

o 6.0625 FTE Bilingual Clerk Typists, etc.

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- 6.74 Yard Duty Elementary
- 10.9 FTE Campus/Security
- 13.33 FTE Student Advisors
 - 9.425 FTE COVID Funded
- 0.59385 FTE Crossing Guards (Penngrove)
- o 13.5 FTE Counselors for primary academic support to 7-12th grade
 - o 1.0 FTE CSI Grant
- Maintain 9.2 FTE Guidance/Lead Specialists (LCFF Supplemental & Mental Health funds
- o College & Career 1.4375 FTE (.3875 FTE LCFF Supplemental)
- o TK-3 24:1 (Alternatively bargained language to 25:1) (62 FTE)
 - K-3 Dual Immersion 4.0 FTE
- o 4-6 28:1 (37 FTE)
- 7-8 27.87 (includes prep period) Total District Allocation 52.2 FTE
- o 9-12 27.87 (includes prep period) Total District Allocation 110.8 FTE
- o TK-6 Music Teachers 3.8 FTE (Parcel Tax)
- o TK-6 Reading Specialists 7.0 FTE (4.0 LCFF Supplemental; 3.0 COVID)
- o 0.4 FTE Certificated Spanish Teachers (LCFF Supplemental)
- o 3.3 FTE Certificated Bilingual Res. Teachers (BRT/ELRT) (LCFF Supplemental)
- 3.9 FTE ELD Teachers (Supplemental/Title I)
- o 2.6 FTE Certificated Math Teachers 7-12th (LCFF Supplemental over Base)
- 0.4 FTE Academic Learning Loss Teacher (Penngrove)
- 2.80 FTE Add Secondary Learning Loss/intervention (Goal 1623/1439)
- o 6.0 FTE Career Technical Education
- 4.0 FTE Librarians Certificated (Secondary) (Parcel Tax)
- o 5.575 FTE Classified Library Specialists (2.0 High School; 3.575 FTE K-8)
- o 0.4 FTE Athletic Director & 0.4 FTE Activities Director

Special Services

- o 1.0 FTE Director
- o 3.2 FTE Program Manager (Increase .60 FTE)
- o 2.5 FTE Secretary
- o 9.3 FTE Special Education (SDC) Teachers (Increase 1.0 FTE)
- o 2.6 FTE Transition Program Teachers (Increase. 60 FTE)
- o 34.8 FTE Resource Teachers (Increase 2.9 FTE)
- o 1.6 FTE Full Inclusion
- o 0.6 FTE OT/Adaptive PE + 1.0 FTE Behavior Specialist
- o 8.4 FTE Speech & Language Teacher
- o 9.2 FTE Psychologist (Increase 1.2 FTE)

4.0 FTE Nurse

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- o 2.1 Health Assistant
 - o 1.0 COVID FUNDED 1 MORE YEAR
- o 49.19 FTE Instructional Assistant

SOCC (Moderate to Severe Special Needs Program):

- o 1.0 FTE Director
- o 2.2 FTE Program Manager (Increase .20 FTE)
- o 1.5 FTE Secretary
- 2.625 FTE Guidance Specialist
- 1.0 Behavior Specialist
- 26.3 FTE Certificated Teacher (Increase .50 FTE)
- o 3.0 FTE Psychologist (Increase 1.0 FTE)
- o 1.0 FTE Nurse
- o 34.8125 FTE Instructional Assistant (Increase 2.1825)
- o 1.5 FTE LVN (Medically Fragile Prog.)

Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 19.1%
- PERS Rate @ 26.68%
- □ OASDI Rate @ 6.2% (no change)
- □ Medicare Rate @ 1.45% (no change)
- □ SUI Rate @ .05% (no change)
- □ Workers Comp. Rate @ 1.65%

Site Allocations: Total \$856,098

- \$115 per CBEDS per school TK-6 (\$321,400)
- \$118 per CBEDS per school 7-8 (\$161,600)
- \$120 per CBEDS per school 9-12 (\$386,500)

Other Expenditures/information:

- Summer School Summer 2022/23 \$449,088
- CCSS aligned Materials (Prop 20 Lottery)
 - o K-6 \$68,000
 - o CCSS \$89,500
- □ District-wide Assessment System \$93,000 (Math Annex) (LCFF-LCAP)
- □ Site LCFF Supplemental Allocations (\$75 per UPC)
 - o K-6 \$74,175
 - o 7-12 \$151,475

- Increases in Property & Liability Insurance Est. \$457,152
- No change postage
- □ Increases due to increased enrollment for estimates for NPS/NPA costs \$248K
- Transportation
 - Estimated increase in Special Education Transportation
- ☐ Indirect rate 5.57%
- Increases in utilities including water, sewer, refuse, natural gas and electricity
 - o Lower costs at CASA and PJHS due to solar reenergized at CASA and PJHS
- Capital Outlay budgets Limited Copier Replacement
- □ In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were reduced
 - o Indirect on Cafeteria Fund \$111,849 (5.06% MAX)
 - o Indirect on Adult Education Fund Programs \$84,844 (5.57%)

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Bond Interest & Redemption Fund 51

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - \circ $\,$ Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures. \$2,586,466
 - Due to declining enrollment and dropping attendance rates, the District is unable to maintain this additional reserve amount. This Adopted budget reflects a shortfall of \$156,789 that will need to be made up by a combination of either revenue enhancements or budget reductions in 2023-24 and beyond
 - South County Consortium ending fund balance of \$1,439,844

All Other Funds:

Estimated to have a positive ending fund balance

Revenue projections for both the Cafeteria Fund and the Capital Facilities

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Parcel Tax Summary

Secondary Revenues \$1,205,000

Technology Technicians \$288,821

• Add 4.0 FTE High Schools \$491,415

Library Services \$654,646 (Contribution of \$399,316 LCFF)

• Site Allocations Library/Tech/Music/Art \$158,634

• Parcel Tax fees \$10,500

Elementary Parcel Tax \$775,000 Revenues + Estimated Carryover of \$135,000

- Library Services \$145,369
- Reduce Class-size 0
- Art Docent K-6 \$55,471
- K-6 Music \$449,334
- Site Allocations for Technology \$25,757
- Technology supplies & Computer Replace \$1,694
- K-6 Reading Specialist \$0 Moved to Supplemental \$393,000
- Parcel Tax fees \$7,000

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Multi-year Projections:

Revenues:

- □ Enrollment projections for the next two years with average 3 year ADA
 - Assume 24 new TK students 24-25
 - o Implementation of TK
 - Assume 75 new 7-12 students 24-25 and 25-26
 - o Due to significant development in Petaluma
- Local Control Funding Formula
 - Assume COLA @ 3.94% (2024-25) and 3.29% (2025-25)
 - Assume same level of % FRM/EL unduplicated counts
 - o Per LCFF Calcs for 2024-25 and 2025-26
- Federal and State Categorical programs
 - MAA Reimbursement (no change)
 - Eliminate COVID Funds 24-25 \$2.1 M
 - o Eliminate Prior Year (PY) carryover \$200,000 2024-25
 - o 2% COLA

- State Revenues
 - Eliminate COVID Funds \$725K
 - Eliminate Prior Year other State Funds \$570K
 - Add 3% COLA / zero
 - o Assume Ongoing
 - o for Mandated Block Grant at same level both years
 - o ASES No change both years
 - Workability Grant \$135,915 (no change)
 - Mental Health Funds (no change)
 - TUPE Grant \$88,413K (no change)
 - State Lottery No change
 - Non-Prop-20
 - Prop-20 Lottery
- Local Revenues
 - o Assume \$25,000 annual increase in Interest Earnings (2024-25 & 2025-26)
 - Special Education (AB602 BLK Grant)
 - o Increase Spec Education Rev for one-time Out of Home Care \$787K Ongoing Other
 - Assume ongoing Parcel Tax Revenues (2024-25 & 2025-26)
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly
- □ Assume increase in contribution to Special programs \$775/\$800K per year (2024-25 & 2025-26)
 - Special Education
 - o PCS & SOCC
 - Library Prog. (Supplemental)
 - Routine Restricted Maintenance 3% Minimum

Multi-year Projections:

Expenditures:

- Salaries:
 - Assume step & column for both certificated and classified personnel at approximately 1% (2023-24 & 2024-25)
 - Certificated (\$300,000/\$305,000 without driven costs)
 - o Classified (\$100,000/\$105,000 without driven costs)
 - o Add 4.4 FTE for additional TK & 75 more 7-12 stud. each year (24-25 & 25-26)
- □ Employee Benefits:
 - o Unrestricted:
 - Driven Costs on 1% Step 7 Column \$141,000/\$142,00
 - Driven Costs on additional FTE \$150,000 / \$150,000
 - STRS flat rate
 - o PERS increase to 26.68% & 27.7% respectively \$175,000 each year
 - Increase for Step & Column (restricted)
 - Certificated (\$97,000/\$100,000 without driven costs)

Classified (\$45,000/\$45,000 without driven costs)

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Employee benefits
 - Certificated \$22,000 / \$22,000
 - Classified \$17,000 / \$17,000
- o Assume no change in rates for other driven costs
- □ Materials & Supplies
 - o Reduce one-time COVID \$7M 2024-25 Restricted
 - o One-time Prior Year carryover \$200K Unrestricted 2024-25
 - o 6%/3% CPI
- Services & Other Operating Expenditures
 - o Reduce one-time \$5M 2024-25
 - o EEBG
 - o COVID
 - o ELOP Carryover
 - o Add COLA 4% / 6% CPI (2024-25 & 2025-26)
- □ Reduce one-time Capital Outlay for Infrastructure Grant Bus Chargers
- Assume no change in Indirect Cost Rate (2024-25 & 2025-26)
 - Eliminate I/C on COVID & PY Carryover \$300K
- □ Assume ongoing fee-for-service costs from SCOE (2024-25 & 2025-26)

Ending Fund Balance & Reserves:

- □ Assume no change in Revolving Fund account (2024-25 & 2025-26)
- Assume ongoing 3% reserve for economic uncertainty (2024-25 & 2025-26)
- Board Assigned:
 - Maintain additional 2% reserve (\$2,364,211 & \$2,418,431)
 - o Maintain South County Consortium ending fund balance of \$1,439,844
- Assume continued positive ending fund balance in General Fund

PETALUMA CITY SCHOOLS ADOPTED BUDGET

2023-24 Postions Supported by One-time Funding

Federal & State COVID Funds

. 525, 2. 4. 5, 4. 6 50 725 7 diles	Positions	FTE
Custodian	2	2.00
Nurse	1	1.00
Health Asst	1	1.00
Student Advisors	10	9.43
Reading Specialist	6	3.00
TOSA	2	1.33
LMFT	6	5.70
Instructonal Asst	6	4.03
Behavior Specialist	1	1.00
Coordinators	3	2.20
Guidance Specialist	1	0.48
Intervention Teachers	2	0.40
	41	31.57
Total Amount Funded	\$3,665,300	
Learning Recovery Block Grant		
	Positions	FTE
TOSA	3	2.22
Guidance Specialist	2	0.83
Intervention Teachers	5	1.60
	10	4.65
Total Amount Funded	\$669,800	
Total Block Grant Recevied	\$6,509,127	
Reduction of 32% per May Revise	(\$2,082,921)	Per May Revise
Revised Block Grant Funds	\$4,426,206	Tentaive
Remaining Balance	\$91,106	

2023-24 Budget Adoption Reserves PETALUMA CITY SCHOOLS w/ ALL CHARTERS and SOCC

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

			2023-24
Total General Fund Expenditures & Other Uses		\$	129,213,131
Minimum Reserve requirement	3%	\$	3,876,394
General Fund Combined Ending Fund Balance Special Reserve Fund Ending Fund Balance		\$ \$	14,310,258
Components of ending balance: Nonspendable (revolving, prepaid, etc.) Restricted Committed		\$ \$ \$	30,200 - -
Assigned Reserve for economic uncertainties Unassigned and Unappropriated Subtotal Assigned, Unassigned & Unappropriated		\$ \$ \$	4,024,107 3,876,394 4,296,635 12,197,136
Total Components of ending balance		\$	12,227,336
Assigned & Unassigned balances above the minimum reserve requirement		\$	8,320,742

_	Statement of Reasons									
Γŀ	ne District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum									
	ecommended Reserve for Economic Uncertainties because:									
=	South County Consortium (SOCC) Reserves \$1,439,844									
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_	Additional Reserves for Economic Uncertainty (2%) \$2,584,263									
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PETALUMA CITY SCHOOLS							
	RAL FUND 01			UNRESTRICTED			1
FISCAL	_ YEAR 2023-24	Budget	Budget	Preliminary	ADOPTED		
		Revision #3	Revision #4	Budget 23-24	Budget 23-24	Variance	Comments
ADOPT	ED BUDGET	6/13/2023	6/27/2023	6/13/2023	6/29/2023	(D) - (C)	
		(A)	(B)	(C)	(D)	(E)	
DECININ	INC FIND DALANCE	7121			6943	(178)	Est. 3-Year Avg
	ING FUND BALANCE:	\$12,397,323	\$12,397,325	\$10,204,505	\$10,740,320	\$535,815	
REVEN							
Revenue							
8011	State Aid	\$30,720,333	\$30,720,333		\$34,962,973	\$4,390,584	Final Recalc
8012	Education Protection Account	\$6,449,690	\$6,449,690	1	\$9,082,881		on LCFF for
8019 8021	State Aid - Prior Year	\$92,000	\$92,000		\$92,000	\$0	All Charters
8029	Homeowners Exemptions	\$218,002	\$218,002	\$226,000	\$226,000	\$0	and Both
8041	Other In-Lieu Taxes	\$0	\$0	.,	\$0		Districts
8042	Secured	\$37,074,831	\$37,074,831	\$37,300,000	\$37,334,000	\$34,000	8.22% COLA
	Unsecured	\$1,447,424	\$1,447,424	\$1,450,000	\$1,450,000	\$0	and updated
8043	Prior Year Taxes	(\$311,856)	,		(\$310,000)	\$1,856	enrollment and
8044	Supplemental	\$1,494,900	\$1,494,900	\$1,495,000	\$1,505,000	\$10,000	ADA Estimates
8045	ERAF	\$3,654,993	\$3,654,993	\$3,700,000	\$3,700,000	\$0	
8047	Community Redevelopment Funds	\$2,944,887	\$2,944,887	\$800,000	\$800,000	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096	Transfers to Charter Schools In-Lieu	(\$1,546,581)	(\$1,546,581)	(\$1,562,618)	(\$1,487,196)	\$75,422	Live Oak In-Lieu
8097	Property Tax Transfers	\$0	\$0	\$0	\$0	\$0	
<u>. </u>	Total LCFF Revenues	\$82,238,623	\$82,238,623	\$83,037,551	\$87,355,658	\$4,318,107	Net LCFF
	Revenues						
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182	Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$0	\$0	\$0	\$0	\$0	
	Total Federal Revenues	\$0	\$0	\$0	\$0	\$0	
State Re			G) Inc.				
8520	Child Nutrition	\$0	\$0	\$0	\$0	\$0	
8550	Mandated Cost Reimbursements	\$320,134	\$320,134	\$339,615	\$339,615	\$0	
8560	Lottery (Non-Prop 20)	\$1,264,021	\$1,264,021	\$1,189,680	\$1,189,680	\$0	
8590	All Other State Revenues	\$24,000	\$380,134	\$374,000	\$374,000	\$0	
l coal Da	Total State Revenues	\$1,608,155	\$1,964,289	\$1,903,295	\$1,903,295	\$0	
Local Re							
8621	Parcel Tax	\$0	\$0	\$0	\$0	\$0	
8650	Leases and Rentals	\$125,000	\$125,000	\$125,000	\$125,000	\$0	
8660	Interest Earnings	\$439,500	\$439,500	\$467,500	\$467,500	\$0	
8675	Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677	Interagency Services Between LEAs	\$332,673	\$332,673	\$372,230	\$372,230	\$0	
8689	All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$24,000	\$0	
8699	Other Local Revenues	\$579,552	\$579,552	\$239,967	\$239,967	\$0	
8792	Transfer of Apportionment from COE	\$0	\$0	\$34,500	\$0	(\$34,500)	Correction
	Total Local Revenues	\$1,500,725	\$1,500,725	\$1,263,197	\$1,228,697	(\$34,500)	
TOTAL R	EVENUES	\$85,347,503	\$85,703,637	\$86,204,043	\$90,487,650	\$4,283,607	
OTUED E	INANCING COURGE					, ,, , , , , , , , , , , , , , , , , , ,	
8919	INANCING SOURCES	0.15.155	å				
	All Other Interfund Transfers In	\$45,176	\$45,176	\$34,500	\$34,500	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	ı
8980	Contributions to Restricted Prgs	(\$17,689,898)	(\$17,689,898)	(\$19,024,329)	(\$19,024,329)	\$0	ı
8997	Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
	Total Other Financing Sources	(\$17,644,722)	(\$17,644,722)	(\$18,989,829)	(\$18,989,829)	\$0	
TOTAL RE	EVENUES & OTHER SOURCES	\$67,702,781	\$68,058,915	\$190,501,230	\$71,497,821	\$4,283,607	

	JMA CITY SCHOOLS						
	AL FUND 01			UNRESTRICTED			1
	YEAR 2023-24	Budget	Budget	Preliminary	ADOPTED		
ADOPTI	ED BUDGET	Revision #3 6/13/2023	Revision #4	Budget 23-24	Budget 23-24	Variance	Comments
EXPEN	DITURES	(A)	6/27/2023 (B)	6/13/2023 (C)	6/29/2023 (D)	(D) - (C) (E)	
Certifica	ted Salaries		(-)		(0)	(L)	
1100	Certificated Instructional	\$28,058,298	\$28,058,298	\$28,340,140	\$28,340,140	\$0	
1200	Certificated Support	\$1,561,381	\$1,561,381	\$1,610,200	\$1,610,200	\$0	
1300	Administrative	\$4,179,620	\$4,179,620	\$4,218,751	\$4,218,751	\$0	
1900	Other Certificated	\$71,005	\$71,005	\$69,500	\$69,500	\$0	
0	Total Certificated Salaries	\$33,870,304	\$33,870,304	\$34,238,591	\$34,238,591	\$0	
2100	d Salaries						
2200	Instructional Assist	\$468,624	\$468,624	\$441,810	\$441,810	\$0	
2300	Classified Support Administrative	\$3,484,587	\$3,484,587	\$3,611,450	\$3,534,550		Custodian Vac
2400	Clerical Salaries	\$818,660	\$818,660	\$998,000	\$998,000	\$0	
2900	Other Classified	\$3,912,895 \$1,708,672	\$3,912,895	\$3,898,704	\$3,898,704	\$0	
2000	Total Classified Salaries	\$1,708,672	\$1,708,672 \$10,393,438	\$1,582,896	\$1,582,896	\$0	
Employee	e Benefits	ψ10,535,436	φ10,393,436	\$10,532,860	\$10,455,960	(\$76,900)	
3100	STRS	\$6,358,412	\$6,358,412	\$6,460,111	\$6,460,111	90	STRS 19.1%
3200	PERS	\$2,446,001	\$2,446,001	\$2,629,015	\$2,654,011		PERS 26.68%
3300	OASDI/Medicare	\$1,257,770	\$1,257,770	\$1,642,420	\$1,337,174	(\$305,246)	
3400	Health & Welfare	\$6,332,145	\$6,332,145	\$6,344,246	\$6,698,287		Per current est.
3500	State Unemployment Ins	\$208,512	\$208,512	\$65,285	\$26,610	(\$38,675)	
3600	Workers Comp	\$842,019	\$842,019	\$703,621	\$742,385		W/C rate 1.65%
3700	Retiree Benefits	\$18,000	\$18,000	\$32,000	\$32,000	\$0	
3900	Cash In Lieu/Other	\$28,543	\$28,543	\$27,878	\$27,878	\$0	
Na - 4 1	Total Employee Benefits	\$17,491,402	\$17,491,402	\$17,904,576	\$17,978,456	\$73,880	
4100	& Supplies						
4200	Approved Textbooks & Core Curr Books & Reference Materials	\$161,108	\$71,108	\$119,573	\$119,573	\$0	
4300	Materials & Supplies	\$127,184	\$37,184	\$115,656	\$118,656	0.0	Math Annex
4400	Non-Capital Furniture & Equip	\$2,173,931 \$148,836	\$2,170,041	\$1,688,626	\$1,629,489	(\$59,137)	Software
	Total Materials & Supplies	\$2,611,059	\$148,836 \$2,427,169	\$129,799 \$2,053,654	\$129,799	\$0 (\$56,137)	
Services	& Other Operating Exp	Ψ2,011,000	Ψ2,427,109	φ2,055,654	\$1,997,517	(\$56,137)	
5100	Sub-Agreements over \$25K	\$925,611	\$925,611	\$1,187,200	\$1,187,200	\$0	
5200	Travel & Conferences (Mileage)	\$93,113	\$93,113	\$92,198	\$92,198	\$0 \$0	
5300	Dues & Memberships	\$30,952	\$30,952	\$32,859	\$32,859	\$0 \$0	
5400	Insurance	\$1,142,578	\$1,142,578	\$1,313,078	\$1,600,730	With control on the c	Per RESIG
5500	Utilities	\$2,065,107	\$2,065,107	\$1,992,800	\$1,992,800	\$0	
5600	Rentals, Leases & Repairs	\$258,645	\$258,645	\$218,270	\$218,270	\$0	
5700	Direct Cost Transfers	\$281,094	\$281,094	\$318,851	\$318,851	\$0	1
5800	Professional Consult/Other Services	\$26,986	\$26,986	\$21,699	\$21,699	\$0	ı
5802-5809		\$0	\$0	\$0	\$0	\$0	
5810/11	Non-Public School/Agency (NPS/NPA	\$0	\$0	\$0	\$0	\$0	
5813 5814	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	\$0	
5817/8	Inspections SCOE Contracts	\$2,000	\$2,000	\$2,000	\$2,000	\$0	
5821	Audit Cost	\$76,000	\$76,000	\$76,000	\$76,000	\$0	
5822	Election Fees	\$51,000	\$51,000	\$51,000	\$51,000	\$0	
5823	Legal Fees	\$2,000 \$204,507	\$2,000	\$0	\$0	\$0	
5824	Repayment of Apportionment	\$0	\$204,507 \$0	\$164,500	\$164,500	\$0	
5825	Advertisement Costs	\$12,959	\$12,959	\$0 \$14,200	\$0 \$14,200	\$0 \$0	
5830	Professional Consulting Services	\$36,000	\$36,000	\$27,810	\$27,810	\$0 \$0	
5839	Other Fees	\$135,246	\$135,246	\$153,705	\$153,705	\$0 \$0	
5840	Computer Tech Related Services	\$7,400	\$7,400	\$7,400	\$7,400	\$0 \$0	- 1
5845	Field Trips	\$170,151	\$170,151	\$19,001	\$19,001	\$0	
5849	Other Contract Services	\$592,922	\$592,922	\$558,701	\$549,701	3,9%	Per current est.
5850	Other Operating Expenditures	\$72,012	\$72,012	\$67,250	\$67,250	\$0	
5860-65	Other Employment Costs	\$33,550	\$33,550	\$32,500	\$32,500	\$0	ã
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PETALUMA CITY SCHOOLS
GENERAL FUND 01
EISCAL YEAR 2022 24

FISCAL YEAR 2023-24		,	UNRESTRICTED			7
	Budget	Budget	Preliminary	ADOPTED		
ADOPTED BUDGET	Revision #3	Revision #4	Budget 23-24	Budget 23-24	Variance	Comments
EVENINE	6/13/2023	6/27/2023	6/13/2023	6/29/2023	(D) - (C)	
EXPENDITURES (continued)	(A)	(B)	(C)	(D)	(E)	
5870 Damages, Claims, Losses	\$0	\$0	\$0	\$0	\$0	
5880 Other Administrative Charges	\$0	\$0	\$0	\$0	\$0	
5900 Communications/Telephone	\$253,228	\$253,228	\$246,724	\$246,724	\$0	
Total Svcs & Other Operating Exp	\$6,473,061	\$6,473,061	\$6,597,746	\$6,876,398	\$278,652	
Capital Outlay		700				
6100 Land Improvements	\$0	\$0	\$0	\$0	\$0	l
6200 Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$10,000	\$10,000	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$88,454	\$88,454	\$0	\$0	\$0	
Total Capital Outlay Indirect/Direct Cost	\$98,454	\$98,454	\$0	\$0	\$0	
Service at the service and the service at the servi					l	
7141 Other Tuition,ExCost/PmtDist 7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7281 All Other Transfers to District/Ch	\$5,732	\$5,732	\$6,000	\$6,000	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350 Indirect Cost GF	(\$865,882)	(\$861,671)		(\$1,345,424)		I/C rate 5.22%
Total Indirect	(\$204,334)	(\$204,334)	,	(\$196,693)		I/C rate 5.22%
rotal mullect	(\$1,064,484)	(\$1,060,273)	(\$1,640,209)	(\$1,536,117)	\$104,092	
TOTAL EXPENDITURES	\$69,873,234	\$69,693,555	\$69,687,218	£70 040 00F	#200 F07	
ē .	400,070,204	ψ00,000,000	\$09,007,210	\$70,010,805	\$323,587	
OTHER FINANCING USES						
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	1 1
7619 All Other Inter-Fd Transfers	\$22,365	\$22,365	\$0	\$0	\$0	1 1
Total Financing Uses:	\$22,365	\$22,365	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$69,895,599	\$69,715,920	\$69,687,218	\$70,010,805	#200 F07	
	400,000,000	ψ03,713,920	φ09,001,210	\$70,010,805	\$323,587	
EXCESS OF REVENUES OVER EXPENSE	(\$2,192,818)	(\$1,657,005)	\$120,814,012	\$1,487,016	\$3,960,020	
COMPONENTS OF END FUND BALANCE					***	
NON-SPENDABLE:						
Revolving Cash Stores Inventory	\$30,200	\$30,200	\$30,200	\$30,200	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED	\$0	\$0	\$0	\$0	\$0	
Board Designated:						
2% REU	\$2,679,368	\$2,616,825	\$2.620.404	CO 504 000	(000.00.1)	
None	\$0	\$0	\$2,620,484	\$2,584,263	(\$36,221)	
South County Consortium SOCC	\$1,342,305	\$1,342,305	\$0 \$1,439,844	\$0	\$0 \$0	
Local Site Donations	\$0	\$1,342,305	\$1,439,844	\$1,439,844 \$0	\$0 \$0	
UNASSIGNED			· · ·	, ,	43	
Reserve for Economic Uncertainties	\$4.040.050	#2 005 00=				•
Available	\$4,019,052	\$3,925,237	\$3,930,844	\$3,876,394		3% State Req.
, wandbio	\$2,133,579	\$2,825,753	(\$486,480)	\$4,296,635	\$4,783,115	Below 2% REU
TOTAL ENDING FUND BALANCE:						
	\$10,204,505	\$10,740,320	\$131,018,517	\$12,227,336	\$4,495,835	

	LUMA CITY SCHOOLS						
	RAL FUND 01			RESTRICTE	D		7
FISCA	L YEAR 2023-24	Budget	Budget	Preliminary	ADOPTED		
4 D O D T	TER BURGET	Revision #3		Budget 23-24	THE RESERVE AND ADDRESS OF THE PARTY OF THE	4 Variance	Comments
ADOP	TED BUDGET	6/13/2023	6/27/2023	6/13/2023	6/29/2023	(D) - (C)	
		(A)	(B)	(C)	(D)	(E)	
BEGIN	NING FUND BALANCE:	712 \$13,603,057			3 694	(178)
REVE		\$13,602,957	\$13,602,957	\$12,616,010	\$12,761,01	1 \$145,001	
	NUES Je Limit	1					1
8011	State Aid						
8012	Education Protection Account	\$0				, -	
8019	State Aid - Prior Year	\$0	+ -	1	, ,		ŀ
8021	Homeowners Exemptions	\$0	1 -	\$0			1
8029	Other In-Lieu Taxes	\$0	1	\$0	-		ı
8041	Secured	\$0	, -	\$0			
8042	Unsecured	\$0 \$0		\$0	1	1.02 3.53	
8043	Prior Year Taxes			\$0			
8044	Supplemental	\$0	1	\$0	\$0		
8045	ERAF	\$0	\$0	\$0	\$0		1
8047	Coomunity Redevelopment Fds	\$0	\$0	\$0	\$0		l
8082	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	1 -	1
8091	All Other LCFF Transfers	\$0	\$0	\$0	\$0	1.	
8096	Transfers to Charter Schools In-Lie	\$0	\$0	\$0	\$0	1	
8097	Property Tax Transfers	+-	\$0	\$0	\$0	70	
	Total Revenue Limit	\$1,647,427 \$1,647,427	\$1,647,427	\$1,578,765	\$1,578,765		per SELPA
Federal	Revenues	\$1,647,427	\$1,647,427	\$1,578,765	\$1,578,765	\$0	
8181	Spec Ed Entitlement (IDEA)	\$1,771,242	£4 774 040	04 000 ===			
8182	Spec Ed Discretionary Grant	\$230,252	\$1,771,242	\$1,828,752	\$1,828,752		per SELPA
8290	All Other Federal Revenue	\$6,670,238	\$230,252 \$6,670,238	\$166,818	\$166,818		1
	Total Federal Revenues	\$8,671,732	\$8,671,732	\$3,235,889	\$3,235,889		
State Re		ψο,ο/ 1,/ 32	ψ0,071,732	\$5,231,459	\$5,231,459	\$0	
8520	Child Nutrition	\$746,748	\$746,748	6 0			
8550	Mandated Cost Reimbursements	\$0	\$0	\$0 \$0	\$0	\$0	
8560	Lottery (Prop 20)	\$380,089	\$380,089	\$468,702	\$0	\$0	
8590	All Other State Revenues	\$20,624,637	\$20,611,722	\$9,941,385	\$468,702	\$0	
	Total State Revenues	\$21,751,474	\$21,738,559	\$10,410,087	\$9,941,385 \$10,410,087	\$0	
Local Re	evenues	. ,	4=1,700,000	Ψ10,410,007	\$10,410,067	\$0	
8621	Parcel Tax	\$1,980,000	\$1,980,000	\$1,980,000	\$1,980,000	\$0	
8650	Leases and Rentals	\$0	\$0	\$0	\$0	\$0	
8660	Interest Earnings	\$4,100	\$4,100	\$3,900	\$3,900	\$0	
8675	Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677	Interagency Services Between LEA	\$2,477,121	\$2,477,121	\$2,976,707	\$2,976,707	\$0 \$0	
8689	All Other Fees & Contracts	\$550,000	\$550,000	\$559,000	\$559,000	\$0 \$0	
8699	Other Local Revenues	\$4,276,945	\$4,276,945	\$1,883,161	\$1,883,161	\$0 \$0	
8792	Transfer of Apportionment from CO	\$4,015,882	\$4,015,882	\$4,876,828	\$4,876,828	2	per SELPA
	Total Local Revenues	\$13,304,048	\$13,304,048	\$12,279,596	\$12,279,596	\$0	per SELPA
TOTAL R	EVENUES	\$45,374,681	\$45,361,766	\$29,499,907	\$29,499,907	i i	
OTHER F	INANCING SOURCES		Ţ 10 00 1,1 00	Ψ20,400,007	Ψ29,499,907	\$0	
8919	All Other Interfund Transfers In	#04.004		60			
8972	Proceeds from Capital Leases	\$21,291	\$21,291	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8997	Tsf of 6/30/08 Restricted Prg Bal	\$17,689,898	\$17,689,898	\$19,024,329	\$19,024,329	\$0	
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
	Total Other Financing Sources	\$0 \$17,711,189	\$0	\$0	\$0	\$0	
OTAL DI			\$17,711,189	\$19,024,329	\$19,024,329	\$0	
OTAL RI	EVENUES & OTHER SOURCES	\$63,085,870	\$63,072,955	\$48,524,236	\$48,524,236	\$0	
		The second secon					

FISCAL YEAR 2023-24		LUMA CITY SCHOOLS								
EXPENDITURES								7		
EXPENDITURES			THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN	A STATE OF PERSONS ASSESSMENT OF THE PERSON AS		ADOPTED				
Confricated Salaries	ADOP	TED BODGET		A STATE OF THE PARTY OF THE PAR		Budget 23-24	Variance	Comments		
Certificated Sularies	FXPF	NDITURES					(D) - (C)			
1100 Certificated Instructional \$8,668.20 \$9,668.20 \$10,763,861 \$10,763,861 \$20			(A)	(B)	(C)	(D)	(E)			
1200 Certificated Support \$1,863,973 \$1,863,573 \$1,263,673 \$1,264,638 \$0 \$1,465,869 \$1,467,861 \$1,467,861 \$1,467,861 \$1,467,861 \$1,467,861 \$1,467,861 \$1,467,861 \$1,467,861 \$1,467,861 \$1,467,861 \$1,469,999 \$1,469,999 \$0 \$1,769,769 \$1,799,759 \$1			\$0,000,000							
1300 Administrative			N 20		2 8		\$0			
1900 Other Certificated S204,876 S294,676 S118,500 S11						NE. 022	\$0			
Total Cartificated Salaries			N. 1257		2 2	- ALC: 0 1-1-1-1-1-1-1-1	20			
Classified Salaries	1000									
2100	Classifi		\$13,236,092	\$13,236,092	\$14,896,999	\$14,896,999	\$0			
2200 Classified Support S1,199,799 S			\$3 027 196	\$2,027,100	#0.040.740					
2200 Administrative			The same of the sa				1			
2400 Clerical Salaries 3504,923 \$504,923 \$432,921 \$50 \$432,921 \$50 \$2271,076 \$22,271,076 \$22,271,076 \$23,219,839 \$2,319,939 \$100								l		
2000 Other Classified	2400			57 (87)				1		
Total Classified Salaries								l		
Employee Benefits \$7,969,226 \$8,305,791 \$8,305,791 \$8,305,791 \$3200 PERS \$1,943,142 \$1,943,142 \$2,2457,267 \$2,457,267 \$2,647,287 \$2,688% \$2,9424 \$3,943,142 \$2,2457,267 \$2,457,267 \$2,457,287 \$2,688% \$2,9424 \$3,943,142 \$2,2457,267 \$2,457,287 \$2,688% \$2,9424 \$2,2457,267 \$2,457,287 \$2,688% \$2,9424 \$2,2457,267 \$2,457,287 \$2,688% \$2,9424 \$2,2457,267 \$2,457,287 \$2,688% \$2,9424 \$2,2457,267 \$2,457,287 \$2,688% \$2,9424 \$2,2457,267 \$2,457,287 \$2,688% \$2,9424 \$2,457,267 \$2,457,267 \$2,457,287 \$2,688% \$2,9424 \$2,457,267 \$2,457,287 \$2,688% \$2,9424 \$2,457,267 \$2,457,287 \$2,688% \$2,9424 \$2,457,267 \$2,457,287 \$2,688% \$2,9424 \$2,457,287 \$2,948										
3200 PERS 31,93,142 \$1,943,142 \$2,467,261 \$2,468 \$36,849 \$36	Employ		Ψ0,590,046	φο,390,046	\$8,955,496	\$8,955,596	\$100			
3200 PERS 31,93,142 \$1,943,142 \$2,467,261 \$2,468 \$36,849 \$36			\$7 969 226	\$7,060,006	\$0 20E 704	60 005 70				
3300 OASDI/Medicare \$32,9424 \$329,424 \$329,425 \$329,4360 \$(1,165) \$33,000,363 \$3,728,990 \$3,771,518 \$33,000,363 \$3,000,363 \$3,728,990 \$3,771,518 \$32,447,228 \$336,849 \$36,849 \$36,000 Workers Comp \$414,260 \$414,260 \$414,260 \$414,260 \$414,260 \$300 Cash in Lieu/Other \$20,468 \$20,468 \$17,393 \$15,881,923 \$15,	3200		527					Section of Section		
3400 Health & Welfare \$3,000,363 \$3,726,990 \$3,711,518 \$17,472 \$350,300 \$36,849	3300	OASDI/Medicare				N 4				
3500 State Unemployment Ins 3105,039 3105,039 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 336,849 340,059 3418,225 340,000	3400				150		9 V 2			
3600 Workers Comp	3500						1000			
3700 Retiree Benefits \$0 \$20,468 \$20,468 \$17,393 \$17,393 \$50	3600									
3900 Cash in Lieu/Other	3700	•					TAXAL INVESTOR AND	W/C 1.65%		
Total Employee Benefits \$14,281,922 \$14,281,922 \$15,901,869 \$15,881,923 \$19,946 \$100 Approved Textbooks & Core Curr 4200 Books & Reference Materials 4300 Materials & Supplies \$10,433,769 \$10,310,844 \$10,094,078 \$8,291,327 \$1,802,751 \$100 \$10,75,647 \$1,075,647 \$1,075,647 \$10,075,647 \$208,806 \$208,806 \$208,806 \$200,806 \$200,806 \$300 \$300,900	3900	Cash In Lieu/Other				670				
Materials & Supplies		Total Employee Benefits								
4200 Books & Reference Materials \$74,190 \$74,190 \$50,346 \$50,346 \$0 \$0 \$10,433,759 \$10,433,759 \$10,310,844 \$10,094,078 \$8,291,327 \$208,806 \$0 \$10,040,758 \$10,040,75	Material		,,,	ψ· 1,201,022	Ψ10,901,009	\$15,661,925	(\$19,946)			
4200 Books & Reference Materials \$74,190 \$74,190 \$50,346 \$50,346 \$0 \$0 \$4300 Materials & Supplies \$10,433,759 \$10,310,844 \$10,094,078 \$8,291,327 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	4100	Approved Textbooks & Core Curr	\$1,586,900	\$1.586.900	\$460.662	\$460,662	60			
A300 Materials & Supplies \$10,433,759 \$10,310,844 \$10,094,078 \$8,291,327 \$208,806 \$208,806 \$0	4200	Books & Reference Materials		0		3.5%				
Add0 Non-Capital Furniture & Equip \$1,075,647 \$208,806 \$208,806 \$50 Total Materials & Supplies \$13,170,496 \$13,047,581 \$10,813,892 \$9,011,141 \$(\$1,802,751) Services & Other Operating Exp \$13,149,536 \$3,449,536 \$3,349,536 \$3,353,924 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,449,536 \$3,353,924 \$3,353,924 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,449,536 \$3,353,924 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,449,536 \$3,353,924 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$963,801 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$3,353,924 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$963,801 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$963,801 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$963,801 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$3,353,924 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$963,801 \$0,000 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$3,353,924 \$0,000 Sub-Agreements over \$3,449,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,536 \$3,349,546 \$3,349,546 \$3,449,546 \$3,447,644 \$	4300	Materials & Supplies			2					
Total Materials & Supplies Services & Other Operating Exp S100 Sub-Agreements over \$25K \$3,449,536 \$3,349,536 \$3,353,924 \$3,353,924 \$0 Travel & Conferences (Mileage) \$519,908 \$519,908 \$963,801 \$963,801 \$0 Dues & Memberships \$13,229 \$13,229 \$2,375 \$2,375 \$0 Linsurance \$0 \$0 \$0 \$0 \$0 S0 \$0 \$0 S0 \$0 \$0 S0 \$0 \$0 S0 \$0 S0 \$0 \$0 S0 \$0	4400		\$1,075,647							
Services & Other Operating Exp 5100										
S200 Travel & Conferences (Mileage) \$519,908 \$519,908 \$519,908 \$519,908 \$519,908 \$519,908 \$513,229 \$13,229 \$2,375 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				The second secon	, ,	40,011,141	(ψ1,002,751)			
S200			\$3,449,536	\$3,449,536	\$3,353,924	\$3 353 924	0.2			
Sado Dues & Memberships \$13,229 \$13,229 \$2,375 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			\$519,908		~ ~ ~		250			
Solid		Dues & Memberships	\$13,229							
Stool	N. 10 -1 40-10-1		\$0			2 - 2.35 % 5111	10	_		
Second Rentals, Leases & Repairs \$1,132,399 \$1,132,399 \$441,764 \$441,764 \$500 \$500 \$1,580 \$1,132,399 \$249,516		and Milway	\$103,498	\$103,498						
Synon Direct Cost Transfers (\$296,744) (\$296,744) (\$344,501) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			\$1,132,399	\$1,132,399						
Satu			(\$296,744)	(\$296,744)	(\$344,501)	55.				
\$802-5809 Special Education Contracts \$496,276 \$496,276 \$862,752 \$5810/11 Non-Public School/Agency (NPS/NI \$1,308,887 \$1,308,887 \$1,341,000 \$1,341,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$249,516	\$249,516	\$29,016	\$29,016				
Solid Non-Public School/Agency (NPS/N \$1,308,887 \$1,308,887 \$1,341,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$496,276	\$862,752					
Solid Soli	0.00		\$1,308,887	\$1,308,887	\$1,341,000	2527 - 26				
\$53,820 \$53,820 \$44,640 \$44,640 \$50 \$50 \$517/8 SCOE Contracts \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50				\$0	\$0	\$0	· · · · · · · · · · · · · · · · · · ·			
\$61778 SCOE Contracts \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$53,820	\$53,820	\$44,640	\$44,640				
5821 Addit Cost \$0				\$0	\$0	\$0	124			
5823 Legal Fees \$45,597 \$45,597 \$35,500 \$35,500 \$0 5824 Repayment of Apportionment \$7,851 \$7,851 \$0 \$0 \$0 5825 Advertisement Costs \$500 \$500 \$500 \$0 \$0 5830 Professional Consulting Services \$193,742 \$118,750 \$118,750 \$0 5839 Other Fees \$48,282 \$48,282 \$64,213 \$64,213 \$0 5840 Computer Tech Related Services \$0 \$0 \$0 \$0 \$0 5845 Field Trips \$107,583 \$107,583 \$21,000 \$21,000 \$0 5849 Other Contract Services \$1,623,927 \$1,588,927 \$1,152,900 \$1,127,900 \$25,000) 5850 Other Operating Expenditures \$64,500 \$64,500 \$30,000 \$30,000 \$0		** AND TO STORAGE OF THE OWNER	8		\$0	\$0	\$0			
5825 Legal Fees \$45,597 \$45,597 \$35,500 \$0 5824 Repayment of Apportionment \$7,851 \$7,851 \$0 \$0 5825 Advertisement Costs \$500 \$500 \$500 \$500 5830 Professional Consulting Services \$193,742 \$118,750 \$118,750 \$0 5839 Other Fees \$48,282 \$48,282 \$64,213 \$64,213 \$0 5840 Computer Tech Related Services \$0 \$0 \$0 \$0 \$0 5845 Field Trips \$107,583 \$107,583 \$21,000 \$21,000 \$0 5849 Other Contract Services \$1,623,927 \$1,588,927 \$1,152,900 \$1,127,900 \$25,000) 5850 Other Operating Expenditures \$64,500 \$64,500 \$30,000 \$30,000 \$0					\$0	\$0	\$0			
5825 Advertisement Costs \$500 \$500 \$500 \$500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1				\$35,500	\$35,500	\$0			
5830 Professional Consulting Services \$193,742 \$193,742 \$118,750 \$0 5839 Other Fees \$48,282 \$48,282 \$64,213 \$64,213 \$0 5840 Computer Tech Related Services \$0 \$0 \$0 \$0 \$0 5845 Field Trips \$107,583 \$107,583 \$21,000 \$0 \$0 5849 Other Contract Services \$1,623,927 \$1,588,927 \$1,152,900 \$1,127,900 \$25,000) 5850 Other Operating Expenditures \$64,500 \$30,000 \$30,000 \$0						\$0	20	- 1		
5839 Other Fees \$48,282 \$48,282 \$64,213 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					\$500	\$500	\$0			
5840 Computer Tech Related Services \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			A000 A000			\$118,750		- 1		
Solution		5 10: 40:400 900			\$64,213	\$64,213	*			
5849 Other Contract Services \$107,583 \$107,583 \$21,000 \$21,000 \$0 5850 Other Operating Expenditures \$64,500 \$64,500 \$30,000 \$30,000 \$0						\$0		- 1		
5850 Other Operating Expenditures \$1,623,927 \$1,588,927 \$1,152,900 \$1,127,900 \$25,000 \$0 \$64,500 \$64,500 \$30,000 \$30,000 \$0		1 0 0 0			792	\$21,000		- 1		
5860-65 Other Employment Costs \$64,500 \$64,500 \$30,000 \$30,000 \$0			The state of the s			\$1,127,900				
\$623 \$623 \$0 \$0 \$0 \$0				N		\$30,000	\$0	1.9		
	0000-00	Other Employment Costs	\$623	\$623	\$0	\$0	\$0	6		

PETALUMA CITY SCHOOLS
GENERAL FUND 01

DOPTED BUDGET	FISCA	L YEAR 2023-24	4 RESTRICTED					7
EXPENDITURES (continued)			Budget	Budget	The second secon			
EXPENDITURES (continued)	ADOP	FED BUDGET	Revision #3	AND REAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.			Variance	Comments
Section Column	EVDEN		6/13/2023	6/27/2023	6/13/2023	A STATE OF THE PARTY OF THE PAR	The second secon	
S880 Other Administrative Charges \$1,500 \$1,500 \$3,500 \$0,500	EXPEN	IDITURES (continued)	(A)	(B)	(C)	(D)		
Seaso	5870	Damages, Claims & Losses	\$0	\$0	0.2	0.0	#0	
Section Sect	5880						100	
Total Svcs & Other Operating Exp S9,135,366 S9,100,366 S8,216,667 S8,191,657 (\$25,000)	5900	Communications/Telephone	/ · · · · · · · · · · · · · · · · · · ·		0 82		1	ı
Capital Outlay Capital Outlay Capital Ca		Total Suce & Other Operating Fun	CO 405 000					
Giol Land Improvements S1,221,794 S1,221,794 S700,000 S700,000 S0 E2000 Building Improvements S1,229,421 S1,229,4	Capital		\$9,135,366	\$9,100,366	\$8,216,657	\$8,191,657	(\$25,000)	
S200 Building Improvements		•	\$1 221 794	\$1 221 794	\$700,000	\$700,000		
6400 Capital Equipment S492,626 S492,626 S13,000 S13,000 S0 S0 S0 Total Capital Outlay S4,904,222 S4,904,222 S834,586 S831,25	6200							
S500 Capital Equipment Replace \$1,960,381 \$1,960,381 \$89,125 \$89,125 \$50 \$10 \$	6400							
Total Capital Outlay \$4,904,222 \$4,904,222 \$834,586 \$0 \$0 \$0 \$1 \$1 \$1 \$1 \$1	6500				0 1-1 11	200		
IndirectUriect Cost			\$4,904,222	\$4,904,222				
T142 Other Tuition-Excess Cost to COE S85,000 \$8								
Total Financing Uses: So So So So So So So S			3.75				\$0	
Total Expenditures	1		10					
Total Indirect Cost - InterFund			5. 5.0				19	1 1
Total Indirect								I/C 5.57%
OTHER FINANCING USES 7438 Debt Service - Interest 7439 Debt Service - Principle \$0 \$0 \$0 \$0 \$0 \$0 7619 All Other Inter-Fd Transfers \$0 \$0 \$0 \$0 \$0 \$0 Total Financing Uses: \$0 \$0 \$0 \$0 \$0 \$0 TOTAL EXPENDITURES & OTHER USES \$64,072,817 \$63,914,902 \$61,154,015 \$59,202,326 \$(\$1,951,689) EXCESS OF REVENUES OVER EXPENSE COMPONENTS OF END FUND BALANCE NON-SPENDABLE: Revolving Cash Stores Inventory Prepaid Expenditures \$0 \$0 \$0 \$0 \$0 \$0 EXESTRICTED COMMITTED ASSIGNED Board Designated: 2% REU \$0 \$0 \$0 \$0 \$0 \$0 S0 \$0 \$0 S0 \$0 \$0 S0 \$0	1,000	Sec. 10.5 (22)						
Total Ending Canage	1	C BERUSE FOR SECTION CONTRACTOR	Ψ040,071	Ψ940,071	φ1,55 4 ,516	\$1,430,424	(\$104,092)	
Total Financing Uses: \$0	OTHER	FINANCING USES						
T439	7438	Debt Service - Interest	\$0	\$0	\$0	\$0	90	
Total Financing Uses: \$0		Debt Service - Principle				200		
Total Financing Uses: \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7619		\$0	\$0	(2)			
EXCESS OF REVENUES OVER EXPENSE (\$986,947) (\$841,947) (\$12,629,779) (\$10,678,090) \$1,951,689 COMPONENTS OF END FUND BALANCE NON-SPENDABLE: Revolving Cash \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Total Financing Uses:	\$0	\$0	\$0			
EXCESS OF REVENUES OVER EXPENSE (\$986,947) (\$841,947) (\$12,629,779) (\$10,678,090) \$1,951,689 COMPONENTS OF END FUND BALANCE NON-SPENDABLE: Revolving Cash \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	TOTAL E	EXPENDITURES & OTHER USES	\$64 072 817	\$63.014.002	\$61.154.015	#50.000.000	(01.051.55)	
COMPONENTS OF END FUND BALANCE NON-SPENDABLE: Revolving Cash Stores Inventory Prepaid Expenditures RESTRICTED COMMITTED ASSIGNED Board Designated: 2% REU None South County Consortium SOCC Local Site Donations Reserve for Economic Uncertainties Adj Reserve for Economic Uncert Available TOTAL ENDING SUIND RALANCE: AREVOlving Cash \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			ψ04,072,017	φ03,914,902	<u></u> \$01,154,015	\$59,202,326	(\$1,951,689)	
COMPONENTS OF END FUND BALANCE NON-SPENDABLE: Revolving Cash Stores Inventory Prepaid Expenditures RESTRICTED COMMITTED ASSIGNED Board Designated: 2% REU None South County Consortium SOCC Local Site Donations Reserve for Economic Uncertainties Adj Reserve for Economic Uncert Available TOTAL ENDING SUIND RALANCE: Revolving Cash \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	EXCESS	OF REVENUES OVER EXPENSE	(\$986,947)	(\$841.947)	(\$12,629,779)	(\$10.678.090)	\$1 951 689	
NON-SPENDABLE: Revolving Cash \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(+12,020,110)	(\$10,070,030)	ψ1,951,069	EVEN SE INJENSE
Revolving Cash \$0	COMPO	NENTS OF END FUND BALANCE					-	
Revolving Cash \$0	NON CD	ENDADI E						
Stores Inventory								ŀ
Prepaid Expenditures		\ -	25.0			\$0	\$0	
RESTRICTED				· · · · · · · · · · · · · · · · · · ·	100			
COMMITTED				0.51 -400				
ASSIGNED						I	7,000	
2% REU	ASSIGNE	ĒD	Ψ0	Ψ0	Φ0	\$0	\$0	Learn Recovery
None	Во	ard Designated:						
None		2% REU	\$0	\$0	\$0	\$0	\$0	
South County Consortium SOCC	l	C 1 8050.75	\$0	\$0				
Local Site Donations				\$0	\$0			
Reserve for Economic Uncertainties		Local Site Donations	\$0	\$0	\$0	\$0		
Reserve for Economic Uncertainties	UNASSIC	SNED						
Adj Reserve for Economic Uncer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			60	60				ŀ
Available \$0 \$0 \$0 \$0 \$0 TOTAL ENDING FUND BALANCE: \$42.040.040 \$40.040 \$0			265		3	V62 101		
TOTAL ENDING FUND BALANCE: \$0 \$0 \$0	Ava						· · · · · · · · · · · · · · · · · · ·	- 1
TOTAL ENDING FUND BALANCE: \$12,616,010 \$12,761,011 (\$13,769) \$2,082,921 \$2,096,690			\$ 0	ΨΟ	Ψυ	ΦU	\$0	- 1
7-1-15-1	TOTAL E	NDING FUND BALANCE:	\$12,616,010	\$12,761,011	(\$13,769)	\$2,082,921	\$2.096.690	
							. , , , , , , ,	

PETAL	UMA CITY SCHOOLS						
GENE	RAL FUND 01		UNRES	STRICTED/REST	RICTED		1
FISCA	L YEAR 2023-24	Budget	Budget	Preliminary	ADOPTED		
		Revision #3	Revision #4	Budget 23-24	Budget 23-24	Variance	Comments
ADOPT	ED BUDGET	6/13/2023	6/27/2023	6/13/2023	6/29/2023	(D) - (C)	
		(A)	(B)	(C)	(D)	(E)	
DECINI	Average Daily Attendance (ADA) NING FUND BALANCE:	7138					3-YEAR Avg
BEGIN	NING FUND BALANCE:	\$26,000,280	\$26,000,282	\$22,820,515	\$23,501,331	(\$3,179,765)	
REVE	NUES						
Revenu	ie Limit						
8011	State Aid	\$30,720,333	\$30,720,333	\$30,572,389	\$34,962,973	(\$147,944)	
8012	Education Protection Acccount	\$6,449,690	\$6,449,690	\$9,276,636	\$9,082,881	\$2,826,946	
8019	State Aid - Prior Year	\$92,000	\$92,000	\$92,000	\$92,000	\$0	
8021	Homeowners Exemptions	\$218,002	\$218,002	\$226,000	\$226,000	\$7,998	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041	Secured	\$37,074,831	\$37,074,831	\$37,300,000	\$37,334,000	\$225,169	
8042	Unsecured	\$1,447,424	\$1,447,424	\$1,450,000	\$1,450,000	\$2,576	
8043	Prior Year Taxes	(\$311,856)		(\$311,856)	(\$310,000)	\$0	
8044	Supplemental	\$1,494,900	\$1,494,900	\$1,495,000	\$1,505,000	\$100	
8045	ERAF	\$3,654,993	\$3,654,993	\$3,700,000	\$3,700,000	\$45,007	
8047	Community Redevelopment Fds	\$2,944,887	\$2,944,887	\$800,000	\$800,000	(\$2,144,887)	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096	Transfers to Charter Schools In-L	(\$1,546,581)	(\$1,546,581)	(\$1,562,618)	(\$1,487,196)	(\$16,037)	
8097	Property Tax Transfers	\$1,647,427	\$1,647,427	\$1,578,765	\$1,578,765	(\$68,662)	
L	Total Revenue Limit	\$83,886,050	\$83,886,050	\$84,616,316	\$88,934,423	\$730,266	
	Revenues	BR N 2000-1-0 00 10 00					
8181	Spec Ed Entitlement (IDEA)	\$1,771,242	\$1,771,242	\$1,828,752	\$1,828,752	\$57,510	
8182	Spec Ed Discretionary Grant	\$230,252	\$230,252	\$166,818	\$166,818	(\$63,434)	
8290	All Other Federal Revenue	\$6,670,238	\$6,670,238	\$3,235,889	\$3,235,889	(\$3,434,349)	
State B	Total Federal Revenues	\$8,671,732	\$8,671,732	\$5,231,459	\$5,231,459	(\$3,440,273)	
8520	evenues	¢746 740	6740 740	•			
8550	Mandated Cost Reimbursements	\$746,748 \$220,424	\$746,748	\$0	\$0	(\$746,748)	
8560	Lottery (Non-Prop 20)	\$320,134 \$1,644,110	\$320,134 \$1,644,110	\$339,615	\$339,615	\$19,481	
8590	All Other State Revenues	\$1,644,110 \$20,648,637	\$1,644,110	\$1,658,382	\$1,658,382	\$14,272	
0000	Total State Revenues	\$23,359,629		\$10,315,385	\$10,315,385	(\$10,333,252)	
Local R	evenues	Ψ20,009,029	\$23,702,848	\$12,313,382	\$12,313,382	(\$11,046,247)	
8621	Parcel Tax	\$1,980,000	\$1,980,000	\$1,980,000	£1 000 000	60	
8650	Leases and Rentals	\$125,000	\$125,000	\$1,980,000	\$1,980,000	\$0 \$0	
8660	Interest Earnings	\$443,600	\$443,600	\$471,400	\$125,000 \$471,400	\$0 \$37.800	
8675	Transportation Fees	\$0	\$0	\$0 \$0		\$27,800	
8677	Interagency Services Between LE	\$2,809,794	\$2,809,794	\$3,348,937	\$0 \$3,348,937	\$0 \$539,143	
8689	All Other Fees & Contracts	\$574,000	\$574,000	\$583,000	\$5,346,937 \$583,000	\$539,143 \$9,000	
8699	Other Local Revenues	\$4,856,497	\$4,856,497	\$2,123,128	\$2,123,128	\$9,000 (\$2,733,369)	
8792	Transfer of Apportionment from C	\$4,015,882	\$4,015,882	\$4,911,328	\$4,876,828	\$895,446	
	Total Local Revenues	\$14,804,773	\$14,804,773	\$13,542,793	\$13,508,293	(\$1,261,980)	
TOTAL	DEVENUES						
IOIAL	REVENUES	\$130,722,184	\$131,065,403	\$115,703,950	\$119,987,557	(\$15,018,234)	
	FINANCING SOURCES			Ì			
8919	All Other Interfund Transfers In	\$66,467	\$66,467	\$34,500	\$34,500	(\$31,967)	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8997	Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
	Total Other Financing Sources	\$66,467	\$66,467	\$34,500	\$34,500	(\$31,967)	
TOTAL F	REVENUES & OTHER SOURCES	\$130,788,651	\$131,131,870	\$115,738,450	\$120,022,057	(\$15,050,201)	
			****		, , , , , , , , , , , , , , , , , , , ,	(, , , , , , , , , , , , , , , , , , ,	

	LUMA CITY SCHOOLS						
	RAL FUND 01		UNRES	STRICTED/REST	RICTED	, , , , , , , , , , , , , , , , , , , ,	
	L YEAR 2023-24	Budget	Budget	Preliminary	ADOPTED		
ADOP.	TED BUDGET	Revision #3	Revision #4	Budget 23-24	Budget 23-24	Variance	Comments
		6/13/2023	6/27/2023	6/13/2023	6/29/2023	(D) - (C)	
	IDITURES	(A)	(B)	(C)	(D)	(E)	
	ated Salaries						
1100	Certificated Instructional	\$37,724,528	\$37,724,528	\$39,104,001	\$39,104,001	\$1,379,473	
1200	Certificated Support	\$3,424,954	\$3,424,954	\$3,755,638	\$3,755,638	\$330,684	
1300	Administrative	\$5,591,233	\$5,591,233	\$6,087,951	\$6,087,951	\$496,718	
1900	Other Certificated	\$365,681	\$365,681	\$188,000	\$188,000	(\$177,681)	
	Total Certificated Salaries	\$47,106,396	\$47,106,396	\$49,135,590	\$49,135,590	\$2,029,194	
100000000000000000000000000000000000000	ied Salaries						
2100	Instructional Assist	\$3,495,810	\$3,495,810	\$4,060,523	\$4,060,523	\$564,713	
2200	Classified Support	\$5,284,346	\$5,284,346	\$5,542,791	\$5,465,891	\$258,445	
2300	Administrative	\$1,613,764	\$1,613,764	\$1,650,682	\$1,650,682	\$36,918	
2400	Clerical Salaries	\$4,417,818	\$4,417,818	\$4,331,625	\$4,331,625	(\$86,193)	
2900	Other Classified	\$3,979,748	\$3,979,748	\$3,902,735	\$3,902,835	(\$77,013)	
	Total Classified Salaries	\$18,791,486	\$18,791,486	\$19,488,356	\$19,411,556	\$696,870	
	ee Benefits	044007000					
3100	STRS	\$14,327,638	\$14,327,638	\$14,765,902	\$14,765,902	\$438,264	
3200 3300	PERS OASDI/Madiagra	\$4,389,143	\$4,389,143	\$5,086,276	\$5,111,298	\$697,133	
	OASDI/Medicare	\$2,087,194	\$2,087,194	\$2,577,946	\$2,271,534	\$490,752	
3400	Health & Welfare	\$9,332,508	\$9,332,508	\$10,073,236	\$10,409,805	\$740,728	
3500 3600	State Unemployment Ins	\$313,551	\$313,551	\$102,134	\$63,459	(\$211,417)	
	Workers Comp	\$1,256,279	\$1,256,279	\$1,123,680	\$1,161,110	(\$132,599)	
3700	Retiree Benefits	\$18,000	\$18,000	\$32,000	\$32,000	\$14,000	Ì
3900	Cash In Lieu/Other	\$49,011	\$49,011	\$45,271	\$45,271	(\$3,740)	
Mataria	Total Employee Benefits Is & Supplies	\$31,773,324	\$31,773,324	\$33,806,445	\$33,860,379	\$2,033,121	
4100	Approved Textbooks & Core Curr	\$4.740.000	04.050.000				
4200	Books & Reference Materials	5 NOON NEEDS WITH RESIDE	\$1,658,008	\$580,235	\$580,235	(\$1,167,773)	
4300	Materials & Supplies	\$201,374	\$111,374	\$166,002	\$169,002	(\$35,372)	
4400	Non-Capital Furniture & Equip	\$12,607,690	\$12,480,885	\$11,782,704	\$9,920,816	(\$824,986)	
4400	Total Materials & Supplies	\$1,224,483	\$1,224,483	\$338,605	\$338,605	(\$885,878)	
Services	s & Other Operating Exp	\$15,781,555	\$15,474,750	\$12,867,546	\$11,008,658	(\$2,914,009)	
5100	Sub-Agreements over \$25K	¢4 275 447	C4 075 447	04.544.404			
5200	Travel & Conferences (Mileage)	\$4,375,147	\$4,375,147	\$4,541,124	\$4,541,124	\$165,977	
5300	Dues & Memberships	\$613,021 \$44,181	\$613,021	\$1,055,999	\$1,055,999	\$442,978	
5400	Insurance	\$1,142,578	\$44,181	\$35,234	\$35,234	(\$8,947)	
5500	Utilities	\$2,168,605	\$1,142,578	\$1,313,078	\$1,600,730	\$170,500	
5600	Rentals, Leases & Repairs	a a .	\$2,168,605	\$2,080,570	\$2,080,570	(\$88,035)	
5700	Direct Cost Transfer	\$1,391,044 (\$15,650)	\$1,391,044	\$660,034	\$660,034	(\$731,010)	
5800	Professional Consult/Other Service	\$276,502	(\$15,650)	(\$25,650)	(\$25,650)	(\$10,000)	
100 000 000	C Special Education Contracts	\$496,276	\$276,502	\$50,715	\$50,715	(\$225,787)	
5810/11	Non-Public School/Agency (NPS/	\$496,276 \$1,308,887	\$496,276	\$862,752	\$862,752	\$366,476	
5813	Non-Capital A/E	\$1,308,887	\$1,308,887 \$0	\$1,341,000	\$1,341,000	\$32,113	
5814	Inspections	\$55,820	\$55,820	\$0	\$0	\$0	
5817/8	SCOE Contracts	\$76,000	\$55,820 \$76,000	\$46,640 \$76,000	\$46,640	(\$9,180)	
5821	Audit Cost	\$51,000	\$51,000		\$76,000	\$0	
5822	Election Fees	\$2,000	\$2,000	\$51,000	\$51,000	\$0	1
5823	Legal Fees	\$250,104	\$250,104	\$0	\$0	(\$2,000)	
5824	Repayment of Apportionment	\$7,851	\$250,104	\$200,000 \$0	\$200,000	(\$50,104)	
5825	Advertisement Costs	\$13,459	\$13,459	\$14,700	\$0 \$14.700	(\$7,851)	
5830	Professional Consulting Services	\$229,742	\$229,742	\$14,700	\$14,700 \$146,560	\$1,241	
5839	Other Fees	\$183,528	\$183,528	\$146,560	\$146,560 \$217,018	(\$83,182)	
5840	Computer Tech Related Services	\$7,400	\$7,400	\$7,400	\$217,918	\$34,390	
5845	Field Trips	\$277,734	\$277,734	\$7,400 \$40,001	\$7,400 \$40,001	\$0	
5849	Other Contract Services	\$2,216,849	\$2,181,849	\$1,711,601	\$40,001 \$1,677,601	(\$237,733)	
5850	Other Operating Expenditures	\$136,512	\$136,512	\$1,711,601	\$1,677,601 \$97,250	(\$505,248)	s size
5860-65		\$34,173	\$34,173	\$32,500	\$97,250 \$32,500	(\$39,262)	10
	, , ,	401,170	ΨΟ-1,170	Ψ32,300	φυ2,000	(\$1,673)	10

FISCA	L YEAR 2023-24		UNRESTRICTED/RESTRICTED				
		Budget	Budget	Preliminary	ADOPTED		
ADOP.	TED BUDGET	Revision #3	Revision #4	Budget 23-24	Budget 23-24	Variance	Comments
EVDEN	IDITUDES (6/13/2023	6/27/2023	6/13/2023	6/29/2023	(D) - (C)	
	NDITURES (continued)	(A)	(B)	(C)	(D)	(E)	
5870	Damages, Losses, Claims	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$264,164	\$264,164	\$256,477	\$256,477	(\$7,687)	
	Total Svcs & Other Operating Ex	\$15,608,427	\$15,573,427	\$14,814,403	\$15,068,055	(\$794,024)	
Capital	Outlav			-		1	1
6100	Land Improvements	\$1,221,794	\$1,221,794	\$700,000	¢700.000	(0504 704)	
6200	Building Improvements	\$1,229,421	\$1,229,421	\$700,000	\$700,000	(\$521,794)	
6400	Capital Equipment	\$502,626	\$502,626	\$13,000	\$32,461	(\$1,196,960)	
6500	Capital Equipment Replace	\$2,048,835	\$2,048,835	\$89,125	\$13,000	(\$489,626)	
	Total Capital Outlay	\$5,002,676	\$5,002,676	\$834,586	\$89,125	(\$1,959,710)	
Indirect	Direct Cost	\$5,502,570	Ψ0,002,070	Ψ034,000	\$834,586	(\$4,168,090)	
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to CO		\$90,732	\$91,000	\$91,000	\$268	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$4,211)	\$0	\$0	\$0	\$4,211	
7350	Indirect Cost - InterFund	(\$204,334)	(\$204,334)	(\$196,693)	(\$196,693)	\$7,641	
	Total Indirect	(\$117,813)	(\$113,602)	(\$105,693)	(\$105,693)	\$12,120	
TOTAL	EXPENDITURES	\$133,946,051	\$133,608,457	\$130,841,233			
		Ψ133,940,031	φ133,006,437	φ130,641,233	\$129,213,131	(\$3,104,818)	
	FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$22,365	\$22,365	\$0	\$0	(\$22,365)	
	Total Financing Uses:	\$22,365	\$22,365	\$0	\$0	(\$22,365)	
TOTAL	EXPENDITURES & OTHER USES	\$133,968,416	\$133,630,822	\$130,841,233	\$129,213,131	(\$3,127,183)	
EXCESS	OF REVENUES OVER EXPENSE	(\$3,179,765)	(\$2,498,952)	(\$15,102,783)	(\$9,191,074)	(\$11,923,018)	
СОМРО	NENTS OF END FUND BALANCE						- M
1		1					
	PENDABLE:						
	evolving Cash	\$30,200	\$30,200	\$30,200	\$30,200	\$0	
	tores Inventory	\$0	\$0	\$0	\$0	\$0	
	repaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRI	to a property	\$12,616,010	\$12,761,011	(\$13,769)	\$2,082,921	(\$12,629,779)	
COMMIT		\$0	\$0	\$0	\$0	\$0	
ASSIGN	->**	\$0	\$0	\$0	\$0	\$0	
В	pard Designated:		14 may 200 0 00 10 mg ==	\$0	\$0		
	2% REU None	\$2,679,368	\$2,616,825	\$2,620,484	\$2,584,263	(\$58,884)	
	100 (Sept. 17) (19)	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC Local Site Donations	\$1,342,305 \$0	\$1,342,305 \$0	\$1,439,844 \$0	\$1,439,844	\$97,539	
		ΨΟ	ΨΟ	Φυ	\$0	\$0	
UNASSI					1		
	eserve for Economic Uncertainties	\$4,019,052	\$3,925,237	\$3,930,844	\$3,876,394	(\$88,208)	3% State Req.
Av	/ailable	\$2,133,579	\$2,825,753	(\$486,480)	\$4,296,635	(\$2,620,059)	
TOTAL E	ENDING FUND BALANCE:	\$22,820,515	\$23,501,330	\$7,717,733	\$14,310,258	(\$15,102,782)	\$1 variance
						(*****)	,

Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification

49 40246 0000000 Form CB E8B5814JN1(2023-24)

	ANN	IUAL BUDGET REPO	RT:		
	July	1, 2023 Budget Adop	tlon		
×		(LCAP) or annual up the school district pu If the budget include	reloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to implet date to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequeursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.	ent to a public he	earing by the governing board of
		Budget available for	district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) inspection at:	or Education Co Public Hearing	
		Place:	200 Douglas St. Petaluma CA 94952	Place:	200 Douglas St. Petaluma CA
		Date:	June 24 2023	Date:	June 27, 2023
		Adoption Date:	June 29, 2023	Time:	6:00 pm
		Oigilios.	Clerk/Secretary of the Governing Board		
			(Original signature required)		
	.70024-03-00	Contact person for a	additional information on the budget reports:		
			Chris Thomas	Telephone:	707-778-4621
		Title:	Chief Business Official	E-mail:	cthomas@petk12.org
					THE STATE OF THE S

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.

CRITERI	A 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	
CRITERI	A 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.	х	
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
6Ь	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	
UPPLEM	IENTAL 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?	х	
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?		х

UPPLE	MENIAL 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	If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	х		
		If yes, are they lifetime benefits?	n/a	1
		If yes, do benefits continue beyond age 65?	n/a	
		If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-Insurance Benefits		x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		x
		Classified? (Section S8B, Line 1)		х
		Management/supervisor/confidential? (Section S8C, Line 1)		x
S9				x
. ,		Adoption date of the LCAP or an update to the LCAP:	06/29	/2023
S10	LCAP Expenditures			х
DDITIO	NAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow		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?	Х	
A4			X	
A5	Salary Increases Exceed COLA	agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living	×	
DDITION	IAL FISCAL INDICATORS (continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
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?		х

Petaluma City Elementary/Joint Union High Sonoma County

Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION

49 40246 0000000 Form CC E8B5814JN1(2023-24)

ANNUAL CER	THEICATION RECARDING OF F INCURED WORKERS CONTENTS TO THE			
II .	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS			
- apointonaont	ducation Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-ins it of the school district annually shall provide information to the governing board of the school district regarding the estin and annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to re			
To the County	Superintendent of Schools:			nioso ojamie.
0	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
х т	his school district is self-insured for workers' compensation claims through a JPA, and offers the following information:			
	Redwood Empires Insurance Group (RESIG) 5760 Skyline Blvd #100, Windsor, CA 95792			
	Cindy Wilkerson, Executive Director 707-836-0779 Ext 104			
ть	his school district is not self-insured for workers' compensation claims.			
Signed	Date of I	Meeting:	6/29/2023	
	Clerk/Secretary of the Governing Board			
	(Original signature required)			
For additional in	nformation on this certification, please contact:			
Name:	Chris Thomas			
Title:	Chief Business Official			
Telephone:	(707) 778-4621			
E-mail:	cthomas@petk12.org			

G = General Ledger Data; S = Supplemental Data

	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		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Dev elopment Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease- Purchase Fund		
	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

			E8B5814JN1(2023-2
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	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
Α	Av erage Daily Attendance	s	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
СВ	Budget Certification		
СС	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	s	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

Budget, July 1 TABLE OF CONTENTS

49 40246 0000000 Form TC E8B5814JN1(2023-24)

			TOTAL LOCATION AND CONTROL OF THE SECOND CON
MYP	Multiy ear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	s	s
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			Ex	penditures by Object				E8B58	314JN1(2023
			20	22-23 Estimated Actual	3	2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	82,238,623.00	1,647,427.00	83,886,050.00	87,355,658.00	1,578,765.00	88,934,423.00	6.0
2) Federal Revenue		8100-8299	0.00	8,671,732.00	8,671,732.00	0.00	5,231,459.00	5,231,459.00	-39.7
3) Other State Revenue		8300-8599	1,964,289.00	21,738,559.00	23,702,848,00	1,903,295.00	10,410,087.00	12,313,382.00	-48.1
4) Other Local Revenue		8600-8799	1,500,725.00	13,304,048.00	14,804,773.00	1,228,697.00	12,279,596.00	13,508,293.00	-8.8-
5) TOTAL, REVENUES			85,703,637.00	45,361,766.00	131,065,403.00	90,487,650.00	29,499,907.00	119,987,557.00	-8.5
B. EXPENDITURES 1) Certificated Salaries		1000-1999	33,870,304.00	13,236,092.00	47 400 000 00	24 222 524 22			
2) Classified Salaries		2000-2999	10,393,438.00	8,398,048.00	47,106,396.00 18,791,486.00	34,238,591.00 10,455,960.00	14,896,999.00 8,955,596.00	49,135,590.00	4.3
3) Employee Benefits		3000-3999	17,491,402.00	14,281,922.00	31,773,324.00	17,978,456.00	15,881,923.00	19,411,556.00 33,860,379.00	3.3
4) Books and Supplies		4000-4999	2,427,169,00	13,047,581.00	15,474,750,00	1,997,517.00	9,011,141.00	11,008,658.00	-28,9
5) Services and Other Operating Expenditures		5000-5999	6,473,061.00	9,100,366.00	15,573,427.00	6,876,398.00	8,191,657.00	15,068,055.00	-3,:
6) Capital Outlay		6000-6999	98,454.00	4,904,222.00	5,002,676.00	0.00	834,586.00	834,586.00	-83.:
7) Other Outgo (excluding Transfers of Indirect		7100-7299							
Costs)		7400-7499	5,732.00	85,000.00	90,732.00	6,000.00	85,000.00	91,000,00	0.3
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES		7300-7399	(1,066,005.00)	861,671.00	(204,334.00)	(1,542,117.00)	1,345,424.00	(196,693.00)	-3.
C. EXCESS (DEFICIENCY) OF REVENUES OVER			69,693,555.00	63,914,902.00	133,608,457.00	70,010,805.00	59,202,326.00	129,213,131.00	-3.3
COURCES AND USES (A5 - B9)			16,010,082.00	(18,553,136.00)	(2,543,054.00)	20,476,845.00	(29,702,419.00)	(9,225,574.00)	262.
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,176.00	21,291.00	66,467.00	34,500.00	0.00	34,500.00	-48.
b) Transfers Out		7600-7629	22,365.00	0.00	22,365.00	0.00	0.00	0.00	-100.
2) Other Sources/Uses		0000 0070							
a) Sources b) Uses		8930-8979 7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	(17,689,898.00)	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING		0300-0333	(17,009,696.00)	17,009,090,00	0.00	(19,024,329.00)	19,024,329.00	0.00	0.
SOURCES/USES			(17,667,087.00)	17,711,189.00	44,102.00	(18,989,829.00)	19,024,329.00	34,500.00	-21,8
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,657,005.00)	(841,947.00)	(2,498,952,00)	1,487,016.00	(10,678,090.00)	(9,191,074.00)	267.8
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.6
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0
d) Other Restatements		9795	12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.0
e) Adjusted Beginning Balance (F1c + F1d)		8185	12.397.325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	0.00 23,501,331.00	-9.6
2) Ending Balance, June 30 (E + F1e)			10,740,320.00	12,761,011.00	23,501,331.00	12,227,336.00	2,082,921.00	14,310,257.00	-39.
Components of Ending Fund Balance		1		-9-15-11 1995	20,001,001.00	12,227,000.00	2,002,021,00	14,510,257.50	~3.
a) Nonspendable									
Revolving Cash		9711	30,200.00	0.00	30,200.00	30,200.00	0.00	30,200.00	0.0
Stores		9712	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0
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	12,719,624.65	12,719,624.65	0.00	2,082,921.00	2,082,921.00	-83.6
c) Committed		(2000000)							
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Commitments d) Assigned		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Assignments		9780	3,992,638.00	0.00	3,992,638.00	5,388,586.00	0.00	5,388,586.00	35.0
Board Designated: 2% REU	0000	9780	2,616,825.00	0.00	2,616,825.00	5,386,586.00	0.00	5,388,586.00	35.0
South County Consortium (SOCC)	0000	9780	1,342,305.00		1,342,305.00			0.00	
, , , ,	1100	9780	0.00		0.00			0.00	
Education Protection Account (EPA)	1400	9780	33,508.00		33,508.00			0.00	
Board Designated: 2% REU	0000	9780			0.00	2,584,263.00		2,584,263.00	
South County Consortium (SOCC)	0000	9780			0.00	1,439,844.00		1, 439, 844.00	
Lottery	1100	9780			0.00	740, 204.00		740,204.00	
Education Protection Account (EPA)	1400	9780			0.00	624,275.00	Net State	624,275.00	
e) Unassigned/Unappropriated		0790	4 000 005 05	4 44 4	4 000 007 00				
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	4,008,925.00 2,708,557.00	0.00	4,008,925.00 2,708,557.00	3,876,394.00 2,932,156.00	0.00	3,876,394.00	-3.3
			2,100,331.00	0.00	2,700,357.00	2,832,156.00	0.00	2,932,156.00	8.3
ASSETS		1	9		1				
		9110	23,897,912.91	1,594,763.63	25,492,676.54				
ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9110	23,897,912.91	1,594,763.63	25,492,676.54				

			202	2-23 Estimated Actuals		2023-24 Budget					
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Dit		
c) in Revolving Cash Account		9130	24,200,00	0.00	(C) 24,200.00	(D)	(E)	(F)	C &		
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00						
e) Collections Awaiting Deposit		9140	0.00	0,00	0.00						
2) Investments		9150	0.00	0.00	0,00						
3) Accounts Receivable		9200	20,750.51	2,915,334.58	2,936,085.09						
4) Due from Grantor Government		9290	0.00	0.00	0.00						
5) Due from Other Funds		9310	1,000,000.00	0.00	1,000,000.00						
6) Stores		9320	0.00	41,386.35	41,386.35						
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			24,983,458.26	4,585,504.74	29,568,963.00						
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						
LIABILITIES 1) Assurts Payable		0500									
Accounts Payable Due to Grantor Governments		9500 9590	781,147,94	(23,547.50)	757,600.44						
Due to Other Funds		9590 9610	0.00	0.00	0.00						
4) Current Loans		9610 9640	0.00	1,000,000.00	1,000,000.00						
5) Unearned Revenue		9640 9650	0.00	0.00	0.00						
6) TOTAL, LIABILITIES		5030	0.00	0.00	0.00						
DEFERRED INFLOWS OF RESOURCES			781,147.94	976,452.50	1,757,600.44						
1) Deferred Inflows of Resources		9690	0.00	0.00							
2) TOTAL, DEFERRED INFLOWS		9090	0.00	0.00	0.00						
FUND EQUITY			0,00	0.00	0.00						
Ending Fund Balance, June 30											
(G10 + H2) - (I6 + J2)			24,202,310.32	3,609,052,24	27,811,362,56						
FF SOURCES			24/202/010/02	0,000,002,24	27,011,302,30	To the second	Assessment of the second				
inclpal Apportionment					1						
State Ald - Current Year		8011	30,720,333.00	0.00	30,720,333.00	34,968,006.00	0.00	34,968,006.00	1:		
Education Protection Account State Aid - Current		8012				- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		04,000,000.00			
Year			6,449,690.00	0.00	6,449,690.00	9,082,881.00	0,00	9,082,881.00	40		
State Aid - Prior Years		8019	92,000.00	0.00	92,000.00	92,000.00	0.00	92,000.00			
x Relief Subventions Homeowners' Exemptions		0004									
Timber Yield Tax		8021 8022	218,002.00	0.00	218,002.00	226,000.00	0.00	226,000.00			
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00			
unty & District Taxes		-	0.00	0.00	0.00	0.00	0.00	0.00			
Secured Roll Taxes		8041	37,074,631.00	0,00	37,074,831.00	37,334,000.00	0.00	37,334,000.00			
Insecured Roll Taxes		8042	1,447,424.00	0.00	1,447,424.00	1,450,000.00	0.00	1,450,000.00			
Prior Years' Taxes		8043	(311,856.00)	0.00	(311,856.00)	(310,000.00)	0.00	(310,000.00)			
Supplemental Taxes		8044	1,494,900.00	0,00	1,494,900.00	1,505,000.00	0.00	1,505,000.00			
ducation Revenue Augmentation Fund (ERAF)		8045	3,654,993.00	0.00	3,654,993.00	3,700,000.00	0.00	3,700,000.00			
Community Redevelopment Funds (SB		-	5,557,655,55	0.00	3,034,333.00	3,700,000.00	0.00	3,700,000.00			
617/699/1992)		8047	2,944,887.00	0.00	2,944,887.00	800,000.00	0.00	800,000.00	-72		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	C		
cellaneous Funds (EC 41604)											
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0		
ototal, LCFF Sources			83,785,204.00	0.00	83,785,204.00	88,847,887.00	0.00	88,847,887.00	6		
F Transfers	****			Bull.							
nrestricted LCFF Transfers - Current Year II Other LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	C		
	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00			
ransfers to Charter Schools in Lieu of Property axes		8096	(1,546,581.00)	0.00	(1,546,581.00)	(1,492,229.00)	0.00	(1,492,229.00)	-3		
roperty Taxes Transfers		6097	0.00	1,647,427.00	1,647,427.00	0.00	1,578,765.00	1,578,765.00			
CFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	- 0		
AL, LCFF SOURCES			82,238,623.00	1,647,427.00	83,886,050.00	87,355,658.00	1,578,765.00	88,934,423.00			
ERAL REVENUE	***************************************							,,			
itenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0		
cial Education Entitlement		8181	0.00	1,771,242.00	1,771,242.00	0.00	1,828,752.00	1,828,752.00	3		
cial Education Discretionary Grants		8182	0.00	230,252.00	230,252.00	0.00	166,818.00	166,818.00	-27		
		8220	0.00	0.00	0.00	0.00	0.00	0.00	0		
d Nutrition Programs											
		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.		
ild Nutrition Programs nated Food Commodities rest Reserve Funds		8221 8260	0.00	0.00	0.00	0.00	0.00	0.00	0.		

			Ехр	enditures by Object				E8B58	14JN1(2023	
			202	2-23 Estimated Actuals		2023-24 Budget				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0,00	0.00	0.	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0,00	0.00	0.00	0.	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0,00	0.	
Title I, Part A, Basic	3010	8290		654,544.00	654,544.00		523,921.00	523,921.00	-20.	
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.	
Title II, Part A, Supporting Effective Instruction	4035	8290		275,057.00	275,057.00		129,127.00	129,127.00	-53.	
Title III, Part A, Immigrant Student Program	4201	8290	_	17,204.00	17,204.00		9,353.00	9,353.00	-45.	
Title III, Part A, English Learner Program Public Charter Schools Grant Program (PCSGP)	4203 4610	8290 8290		185,576.00	185,576.00		133,380.00	133,380.00	-28,	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		581,810,00	581,810.00		253,459,00	253,459.00	-56.	
Career and Technical Education	3500-3599	8290		53,844.00	53,844.00		53,844.00	53,844.00	0.0	
All Other Federal Revenue	All Other	8290	0.00	4,902,203.00	4,902,203.00	0.00	2,132,805.00	2,132,805.00	-56.	
TOTAL, FEDERAL REVENUE	V		0.00	8,671,732.00	8,671,732,00	0.00	5,231,459.00	5,231,459.00	-39.	
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.	
Child Nutrition Programs		8520	0.00	746,748.00	746,748,00	0.00	0,00	0.00	-100.	
Mandated Costs Reimbursements		8550	320,134.00	0.00	320,134.00	339,615.00	0.00	339,615.00	6.	
Lottery - Unrestricted and Instructional Materials		8560	1,264,021.00	380,089.00	1,644,110.00	1,189,680.00	468,702.00	1,658,382.00	0.9	
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 After School Education and Safety (ASES)	6010	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Charter School Facility Grant	6030	8590		290,447.00	290,447.00		290,447.00	290,447.00	0.0	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590 8590		0,00	0.00		0.00	0.00	0.0	
California Clean Energy Jobs Act	6230	8590		82,754.00	82,754.00		88,413.00	88,413.00	6.0	
Career Technical Education Incentive Grant				0.00	0.00		0.00	0.00	0.0	
Program	6387	8590		564,370.00	564,370.00		300,000.00	300,000.00	-46.8	
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	Marie Land III	0.00	0.00	0.0	
All Other State Revenue	All Other	8590	380,134.00	19,674,151.00	20,054,285.00	374,000.00	9,262,525.00	9,636,525.00	-51.9	
OTAL, OTHER STATE REVENUE			1,964,289.00	21,738,559,00	23,702,848.00	1,903,295.00	10,410,087.00	12,313,382.00	-48.1	
OTHER LOCAL REVENUE Other Local Revenue County and District Taxes Other Restricted Levies Secured Roll		8615		0.00						
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		-	0,00	0,00	3.00	0.00	0.00	0.00	0.0	
Parcel Taxes		8621	0.00	1,980,000.00	1,980,000.00	0.00	1,980,000.00	1,980,000.00	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 Texes		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	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0	
Interest		8660	439,500.00	4,100.00	443,600.00	467,500.00	3,900.00	471,400.00	6.3	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0	

Expenditures by Object E8E										
			202	2-23 Estimated Actual		2023-24 Budget				
Description	Resource Codes	Object ource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F	
Fees and Contracts					- /-					
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.	
Interagency Services		8677	332,673.00	2,477,121.00	2,809,794.00	372,230.00	2,976,707.00	3,348,937.00	19.	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0	
All Other Fees and Contracts Other Local Revenue		8689	24,000.00	550,000.00	574,000.00	24,000.00	559,000,00	583,000.00	1.	
Plus: Miscellaneous Funds Non-LCFF (50		8691								
Percent) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0	
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0	
All Other Local Revenue		8699	579,552.00	4,276,945.00	4,856,497.00	239,967.00	1,883,161.00	2,123,128.00	-56	
Tuition All Other Transfers In		8710	0.00	0.00	0.00	0,00	0.00	0.00	0	
Transfers of Apportionments		8781-8783	0.00	0,00	0.00	0.00	0,00	0,00	0	
Special Education SELPA Transfers										
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0,00		
From County Offices	6500	8792		4,015,882.00	4,015,882.00		4,876,828.00	4,876,828.00	21	
From JPAs	6500	6793		0.00	0.00		4,876,828.00	4,876,828.00	21	
ROC/P Transfers				0.00	0.00		0.00	0.00		
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0	
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0	
From JPAs	6360	8793		0.00	0.00	£ 4.12.19 (4.14.1)	0.00	0.00	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	
From County Offices	All Other	8792	0,00	0.00	0.00	0.00	0.00	0,00	0	
From JPAs	All Other	8793	0.00	0,00	0.00	0.00	0.00	0,00	0.	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.	
TOTAL, OTHER LOCAL REVENUE	- Committee Name (Committee Committee Committe		1,500,725.00	13,304,048.00	14,804,773.00	1,228,697.00	12,279,596.00	13,508,293.00	-8.	
TOTAL, REVENUES			85,703,637.00	45,361,766.00	131,065,403.00	90,487,650.00	29,499,907.00	119,987,557.00	-8.	
CERTIFICATED SALARIES Certificated Teachers' Salaries		4400	20.052.000.00							
Certificated Pupil Support Salaries		1100 1200	28,058,298.00	9,676,230.00	37,734,528.00	28,340,140.00	10,763,861.00	39,104,001.00	3.	
Certificated Supervisors' and Administrators'		1300	1,561,381.00	1,853,573.00	3,414,954.00	1,610,200.00	2,145,438.00	3,755,638.00	10.	
Salaries		10000000	4,179,620.00	1,411,613.00	5,591,233.00	4,218,751.00	1,869,200.00	6,087,951.00	8.	
Other Certificated Salaries		1900	71,005.00	294,676.00	365,681.00	69,500.00	118,500.00	188,000.00	-48.	
TOTAL, CERTIFICATED SALARIES			33,870,304.00	13,236,092.00	47,106,396.00	34,238,591.00	14,896,999.00	49,135,590.00	4.	
Classified Instructional Salaries		2100	468,624,00	3,027,186.00	3,495,810.00	444 940 00	2 242 742 22	4 000 500 00		
Classified Support Salaries		2200	3,484,587.00	1,799,759.00	5,284,346.00	441,810.00 3,534,550.00	3,618,713.00 1,931,341.00	4,060,523.00 5,465,891.00	16.	
lassified Supervisors' and Administrators' Salaries		2300	818,660.00	795,104.00	1,613,764.00	998,000,00	652,682.00	1,650,682.00	3.	
Clerical, Technical and Office Salaries		2400	3,912,895.00	504,923,00	4,417,818.00	3,898,704.00	432,921.00	4,331,625.00	-2.	
Other Classified Salaries		2900	1,708,672.00	2,271,076.00	3,979,748.00	1,582,896.00	2,319,939.00	3,902,835.00	-1.	
OTAL, CLASSIFIED SALARIES		1	10,393,438.00	8,398,048.00	18,791,486.00	10,455,960.00	8,955,596.00	19,411,556.00	3.	
MPLOYEE BENEFITS										
TRS		3101-3102	6,358,412.00	7,969,226.00	14,327,638.00	6,460,111.00	8,305,791.00	14,765,902.00	3.	
ERS		3201-3202	2,446,001.00	1,943,142.00	4,389,143.00	2,653,821.00	2,457,287.00	5,111,108.00	16.	
ASDI/Medicare/Alternative		3301-3302	1,257,770.00	829,424.00	2,087,194.00	1,337,364.00	934,360.00	2,271,724.00	8.	
ealth and Welfare Benefits		3401-3402	6,332,145.00	3,000,363.00	9,332,508.00	6,698,287.00	3,711,518.00	10,409,805.00	11.	
nemployment Insurance		3501-3502	208,512.00	105,039.00	313,551.00	26,610.00	36,849.00	63,459.00	-79.	
/orkers' Compensation		3601-3602	842,019.00	414,260.00	1,256,279.00	742,385.00	418,725.00	1,161,110.00	-7.0	
PEB, Allocated		3701-3702	18,000.00	0.00	18,000.00	32,000.00	0.00	32,000.00	77.	
PEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.	
ther Employee Benefits		3901-3902	28,543.00	20,468.00	49,011.00	27,878.00	17,393.00	45,271.00	-7.0	
DTAL, EMPLOYEE BENEFITS			17,491,402,00	14,281,922.00	31,773,324.00	17,978,456.00	15,881,923.00	33,860,379.00	6,0	
DOKS AND SUPPLIES		4400								
proved Textbooks and Core Curricula Materials		4100	71,108.00	1,586,900.00	1,658,008.00	119,573.00	460,662.00	580,235.00	-65.	
ocks and Other Reference Materials aterials and Supplies		4200	37,184.00	74,190.00	111,374.00	118,656.00	50,346,00	169,002.00	51.	
oncapitalized Equipment		4300 4400	2,170,041.00	10,310,844.00	12,480,885.00	1,629,489.00	8,291,327.00	9,920,816.00	-20.5	
oricapitalizad Equipment		4700	148,836.00	1,075,647.00	1,224,483.00	129,799.00	208,806.00	338,605.00	-72.	
OTAL, BOOKS AND SUPPLIES		-100	2,427,169.00	0.00	15,474,750.00	1,997,517.00	9,011,141.00	11,008,658.00	-28.9	
RVICES AND OTHER OPERATING				.5,341,001,00	.5,717,700.00	1,001,011,00	0,011,141.00	11,000,008.00	-28.5	
(PENDITURES		E400					- production of the contract	22		
bagreements for Services avel and Conferences		5100	925,611.00	3,449,536.00	4,375,147.00	1,187,200.00	3,353,924.00	4,541,124.00	3.8	
es and Memberships		5200	93,113.00	519,908.00	613,021.00	92,198.00	963,801.00	1,055,999.00	72.3	
AND AND THE CONTRACT OF A SECURITION OF A SECU		5300	30,952.00	13,229.00	44,181,00	32,859.00	2,375.00	35,234.00	-20.3	
surance		5400 - 5450	1,142,578.00	0.00	1,142,578.00	1,600,730.00	0.00	1,600,730.00	40.	

			Ex	penditures by Object				E8B58	14JN1(2023
			202	22-23 Estimated Actual:	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Operations and Housekeeping Services	·	5500	2,065,107.00	103,498.00	2,168,605.00	1,992,800.00	67,770.00	2,080,570.00	-4.1
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,645.00	1,132,399.00	1,391,044.00	218,270.00	441,764.00	660,034.00	-52.6
Transfers of Direct Costs		5710	286,094.00	(286,094.00)	0.00	323,851.00	(323,851.00)	0.00	0.0
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(10,650.00)	(15,650.00)	(5,000.00)	(20,650.00)	(25,650.00)	63.9
Professional/Consulting Services and Operating		5800		, , , , , , ,	, , , , , , , , , , , , , , , , , , ,	(4,111,111)	(20,000,00)	(20,000,00)	
Expenditures			1,422,733,00	4,167,604.00	5,590,337.00	1,186,766.00	3,676,771.00	4,863,537.00	-13.0
Communications		5900	253,228.00	10,936.00	264,164.00	246,724.00	9,753.00	256,477.00	-2.9
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,473,061.00	9,100,366.00	15,573,427.00	6,876,398.00	8,191,657.00	15,068,055.00	-3.2
CAPITAL OUTLAY									
Land		6100	0.00	1,221,794.00	1,221,794.00	0.00	700,000.00	700,000.00	-42,7
Land Improvements		6170	0.00	0.00	0.00	0,00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	1,229,421.00	1,229,421.00	0.00	32,461.00	32,461.00	-97.4
Books and Media for New School Libraries or		6300	2.00	0.00	2.00				
Major Expansion of School Libraries Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	10,000.00	492,626.00	502,626.00	0.00	13,000.00	13,000.00	-97.4
Lease Assets		6600	88,454.00	1,960,381.00	2,048,835.00	0.00	89,125.00	89,125.00	-95.6
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0,00	98,454.00	4.904.222.00	5.003.676.00	0.00	0.00	0.00 834,586.00	0.0
OTHER OUTGO (excluding Transfers of Indirect	***************************************		90,454.00	4,904,222.00	5,002,676.00	0.00	834,586.00	834,586,00	-83.3
Costs)									
Tuition								1	
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
Tultion, 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	5,732.00	85,000.00	90,732.00	6,000.00	85,000.00	91,000.00	0.3
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0,00	0.00	0.0
Transfers of Pass-Through Revenues		7044							
To Districts or Charter Schools To County Offices		7211 7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs			0.00	0.00	0.00	0.00	0.00	0,00	0.0
Special Education SELPA Transfers of		7213	0.00	0.00	0,00	0.00	0.00	0.00	0.0
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	2000年1月1日	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	Mark Company	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 ndirect Costs)			5,732.00	85,000.00	90,732.00	6,000.00	85,000.00	91,000.00	0.3
OTHER OUTGO - TRANSFERS OF INDIRECT								0.1,000.00	
COSTS Temps of Indicant Conta		7940	(904 674 00)	004 074 00	2.00	(4 045 404 00)	4 045 404 00		
Transfers of Indirect Costs Transfers of Indirect Costs - Interfund		7310 7350	(861,671.00)	861,671.00	0.00	(1,345,424.00)	1,345,424.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF		7330	(204,334.00)	0,00	(204,334.00)	(196,693.00)	0.00	(196,693.00)	-3.7
NDIRECT COSTS			(1,066,005.00)	861,671,00	(204,334.00)	(1,542,117.00)	1,345,424.00	(196,693.00)	-3.7
OTAL, EXPENDITURES			69,693,555.00	63,914,902.00	133,608,457.00	70,010,805.00	59,202,326,00	129,213,131.00	-3,3
NTERFUND TRANSFERS									
NTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0,00	0.00	0,00	0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	45,176.00	21,291.00	66,467.00	34,500.00	0.00	34,500.00	-48.1
a) TOTAL, INTERFUND TRANSFERS IN			45,176.00	21,291.00	66,467.00	34,500.00	0.00	34,500.00	-48.1
NTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0,00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0

		20	22-23 Estimated Actua	is		2023-24 Budget		
Description	Object urce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Authorized Interfund Transfers Out	7619	22,365.00	0.00	22,365.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		22,365.00	0.00	22,365.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953	0.00	0,00	0.00	0.00	0,00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0,00	0.00	0,00	0.0%
Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0,00	0.00	0.00	0.0%
USES			· · · · · · · · · · · · · · · · · · ·					
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	(17,689,898.00)	17,689,898.00	0.00	(19,024,329.00)	19,024,329.00	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		(17,689,898.00)	17,689,898.00	0.00	(19,024,329.00)	19,024,329.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES a-b+c-d+e)		(17,667,087.00)	17,711,189.00	44,102.00	(18,989,829.00)	19,024,329.00	34,500.00	-21.8%

			Ехр	enditures by Function	L			E8B58	14JN1(2023-
			20	22-23 Estimated Actual		2023-24 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	82,238,623.00	1,647,427.00	83,886,050.00	87,355,658.00	1,578,765,00	88,934,423.00	6.0
2) Federal Revenue		8100-8299	0.00	8,671,732.00	8,671,732.00	0.00	5,231,459.00	5,231,459.00	-39.7
3) Other State Revenue		8300-8599	1,964,289.00	21,738,559.00	23,702,848.00	1,903,295.00	10,410,087.00	12,313,382.00	-48.1
4) Other Local Revenue		8600-8799	1,500,725.00	13,304,048.00	14,804,773.00	1,228,697.00	12,279,596.00	13,508,293.00	-8.8
5) TOTAL, REVENUES			85,703,637.00	45,361,766.00	131,065,403.00	90,487,650.00	29,499,907.00	119,987,557.00	-8.5
B. EXPENDITURES (Objects 1000-7999)							200000000000000000000000000000000000000	Walter 1992 - 1992 - 1992	2.5
Instruction Instruction - Related Services	1000-1999 2000-2999		39,912,476.00	37,643,969.00	77,556,445.00	40,222,801.00	37,793,726.00	78,016,527.00	0.6
3) Pupil Services	3000-3999		8,283,904.00	6,635,064.00	14,918,968.00	7,936,486.00	6,860,804.00	14,797,290.00	-0.8
4) Ancillary Services	4000-4999		7,496,522.00	7,439,820.00	14,936,342.00	7,681,963.00	7,311,031.00	14,992,994.00	0.4
5) Community Services	5000-5999		473,392.00 31,010.00	509,987.00	983,379.00	589,683.00	23,800.00	613,483.00	-37.6
6) Enterprise	6000-6999		0.00	644,156.00 293,610,00	675,166.00 293,610.00	31,056.00	448,027,00	479,083,00	-29,0
7) General Administration	7000-7999		5,314,488.00		6,405,949.00	0,00	184,206.00	184,206.00	-37.3
8) Plant Services	8000-8999		8,176,031,00	1,091,461.00 9,571,835.00	17,747,866.00	5,495,411.00	1,442,923.00 5,052,809,00	6,938,334.00	8.3
		Except 7600-	8,176,031,00	9,571,655.00	17,747,800.00	8,047,405.00	5,052,809,00	13,100,214.00	-26,2
9) Other Outgo	9000-9999	7699	5,732.00	85,000.00	90,732.00	6,000.00	85,000.00	91,000.00	0.3
10) TOTAL, EXPENDITURES			69,693,555.00	63,914,902.00	133,608,457.00	70,010,805.00	59,202,326.00	129,213,131.00	-3.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,010,082.00	(18,553,136.00)	(2,543,054.00)	20,476,845.00	(29,702,419.00)	(9,225,574.00)	262.8
D. OTHER FINANCING SOURCES/USES				,	V-1		(==,==,==,	(-,,	
1) Interfund Transfers			1						
a) Transfers In		8900-8929	45,176.00	21,291.00	66,467.00	34,500.00	0.00	34,500.00	-48.1
b) Transfers Out		7600-7629	22,365.00	0.00	22,365.00	0.00	0.00	0.00	-100.0
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0,00	0,00	0.0
3) Contributions		8980-8999	(17,689,898.00)	17,689,898.00	0.00	(19,024,329.00)	19,024,329.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,667,087.00)	17,711,189.00	44,102.00	(18,989,829.00)	19,024,329.00	34,500.00	-21,89
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,657,005,00)	(841,947.00)	(2,498,952.00)	1,487,016.00	(10,678,090.00)	(9,191,074.00)	267.89
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.6
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)			12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331.00	-9.65
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			12,397,325.00	13,602,958.00	26,000,283.00	10,740,320.00	12,761,011.00	23,501,331,00	-9.69
2) Ending Balance, June 30 (E + F1e)			10,740,320.00	12,761,011.00	23,501,331.00	12,227,336.00	2,082,921.00	14,310,257.00	-39.19
Components of Ending Fund Balance									
a) Nonspendable							THE PERSON		
Revolving Cash		9711	30,200.00	0.00	30,200.00	30,200.00	0.00	30,200.00	0.09
Stores		9712	0,00	41,386.35	41,386.35	0.00	0.00	0.00	-100.09
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	0.09
b) Restricted		9740	0,00	12,719,624.65	12,719,624.65	0.00	2,082,921.00	2,082,921.00	-83.69
c) Committed		9750	0.00	0.00	2.05	2.00			
Stabilization Arrangements Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.00	0.00	0.00	0.00	0.09
d) Assigned		3700	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Assignments (by Resource/Object)		9780	3,992,638.00	0.00	3,992,638.00	5,388,586.00	0.00	5,388,586.00	35.09
Board Designated: 2% REU	0000	9780	2,616,825.00	0.00	2,616,825.00	5,506,506.00	0.00	0.00	33.07
South County Consortium (SOCC)	0000	9780	1,342,305.00		1,342,305.00			0.00	
•	1100	9780	0.00		0.00			0.00	
Education Protection Account (EPA)	1400	9780	33,508.00		33,508.00			0.00	
Board Designated: 2% REU	0000	9780			0.00	2,584,263.00		2,584,263.00	
South County Consortium (SOCC)	0000	9780			0.00	1,439,844.00		1, 439, 844.00	
Lottery	1100	9780			0.00	740,204.00		740,204.00	
Education Protection Account (EPA)	1400	9780			0.00	624,275.00		624,275.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,008,925.00	0.00	4,008,925.00	3,876,394.00	0.00	3,876,394.00	-3.39
Unassigned/Unappropriated Amount		9790	2,708,557.00	0.00	2,708,557.00	2,932,156.00	0.00	2,932,156.00	8.39

Budget, July 1 General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	150,000.00	0.00
6266	Educator Effectiveness, FY 2021-22	1,079,000,00	0.00
6546	Mental Health-Related Services	110,000.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,208,095.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	746,748.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	923,800.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	224,360.00	0.00
7435	Learning Recovery Emergency Block Grant	6,509,127,00	2,082,921.00
7810	Other Restricted State	199,881.00	0.00
9010	Other Restricted Local	568,613.65	0.00
Total, Restricted Balance		12,719,624.65	2,082,921.00

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					E8B5814JN1(2023-
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	280,060.00	280,060.00	0.0
3) Other State Revenue		8300-8599	2,027,366.00	1,978,644.00	-2.4
4) Other Local Revenue		8600-8799	228,487.00	198,625.00	-13.1
5) TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.1
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,045,148.00	944,080.00	-9.7
2) Classified Salaries		2000-2999	657,051.00	579,004.00	-11.9
3) Employee Benefits		3000-3999	678,333.00	723,057.00	6.6
4) Books and Supplies		4000-4999	438,896.00	48,395.00	-89.0
5) Services and Other Operating Expenditures		5000-5999	437,342.00	372,877.00	-14.7
6) Capital Outlay		6000-6999	53,083.00	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	94,191.00	84,844.00	-9.9
9) TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(868,131.00)	(294,928.00)	-66.0
D. OTHER FINANCING SOURCES/USES			,	, , , , , , , , , , , , , , , , , , , ,	
1) Interfund Transfers				To the second se	
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)			(868,131.00)	(294,928.00)	-66.0
F. FUND BALANCE, RESERVES			(000,101.00)	(201,020.00)	-00,0
1) Beginning Fund Balance				7-	
a) As of July 1 - Unaudited		9791	2,880,521.00	2,012,390.00	-30.1
b) Audit Adjustments		9793	0,00	0,00	0,0
c) As of July 1 - Audited (F1a + F1b)		****	2,880,521.00	2,012,390.00	-30.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			2,880,521.00	2,012,390.00	-30.1
2) Ending Balance, June 30 (E + F1e)			2,012,390.00	1,717,462,00	-14.7
Components of Ending Fund Balance			2,012,000,00	1,717,402,00	-14.7
a) Nonspendable		,			
Revolving Cash		9711	1,000.00	1,000.00	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	141,643.00	141,643.00	0.0
c) Committed		2140	191,043.00	141,043.00	0.0
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		5100	0.00	0.00	0.0
Other Assignments		9780	1 800 747 00	1 574 940 00	45.00
Adult Education Fund	0000	9780	1,869,747.00	1,574,819.00	-15.8
Adult Education Fund Adult Education Fund	0000	9780	1,869,747.00	4 674 040 00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	0000	9780 9789	2 22	1,574,819.00	
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0
Onassigned Unappropriated Amount 6. ASSETS		9190	0.00	0.00	0.0
1) Cash		ļ		jenijensk	
a) in County Treasury		0140	2 222 442 74	ол-шело	
		9110	2,223,448.71	-th-	
Fair Value Adjustment to Cash in County Treasury Books		9111	0.00	P (P (P (P (P (P (P (P (P (P (
b) in Banks		9120	127.00	AANIMANA	
c) in Revolving Cash Account		9130	1,000.00	ладенного	
d) with Fiscal Agent/Trustee		9135	0.00	*, p. amanus	
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00	1	

			.		E0D3014JN1(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	31,245,00		
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			2,255,820.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	5.55	A CONTRACTOR OF THE CONTRACTOR	
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3 030	6.47		
			6.47		
J. DEFERRED INFLOWS OF RESOURCES		0000		1	
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,255,814,24		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0,00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0,00	0,00	0,09
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			4		
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	280,060.00	280,060.00	0.09
TOTAL, FEDERAL REVENUE			280,060.00	280,060.00	0.09
OTHER STATE REVENUE					
Other State Apportionments				and the second	
All Other State Apportionments - Current Year		8311	293,000.00	293,000.00	0,09
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
Adult Education Program	6391	8590	1,515,885.00	1,533,588.00	1,29
All Other State Revenue	All Other	8590	218,481.00	152,056.00	-30.49
TOTAL, OTHER STATE REVENUE	7 41 41101	5555	2,027,366.00	1,978,644.00	-2,49
OTHER LOCAL REVENUE			2,027,000.00	1,570,043.00	-2,77
Other Local Revenue			and a second	and the state of t	
Sales			an and an	e e e e e e e e e e e e e e e e e e e	
		9074		2 22	
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	34,000.00	40,000.00	17.69
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Fees and Contracts		ļ		POR AND	
		8671	101,085.00	71,085.00	-29.79
Adult Education Fees				0.00	0.09
Adult Education Fees Interagency Services		8677	0.00	0.00	
		8677	0.00	0.00	
Interagency Services		8677 8699	93,402.00	87,540.00	
Interagency Services Other Local Revenue			denviscophenitate	displaces and the second secon	-6,35
Interagency Services Other Local Revenue All Other Local Revenue		8699	93,402.00	87,540.00	-6.35 0.09
Interagency Services Other Local Revenue All Other Local Revenue Tuition		8699	93,402.00 0.00	87,540.00 0.00	-6.3% 0.0% -13.1%
Interagency Services Other Local Revenue All Other Local Revenue Tuition TOTAL, OTHER LOCAL REVENUE		8699	93,402.00 0.00 228,487.00	87,540,00 0.00 198,625.00	-6.3% 0.0% -13.1%
Interagency Services Other Local Revenue All Other Local Revenue Tuitlon TOTAL, OTHER LOCAL REVENUE		8699	93,402.00 0.00 228,487.00	87,540,00 0.00 198,625.00	-6.3% 0.0% -13.1% -3.1%

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	382,769.00	394,001.00	2.9%
Other Certificated Salaries		1900	2,099.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,045,148.00	944,080.00	-9.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,399.00	0.00	-100.0%
Classified Support Salaries		2200	72,959.00	71,500.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	146,031.00	135,700.00	-7.1%
Other Classified Salaries		2900	422,662.00	371,804.00	-12.0%
TOTAL, CLASSIFIED SALARIES			657,051.00	579,004.00	-11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	255,593.00	285,541.00	11.7%
PERS		3201-3202	144,051.00	169,365.00	17.6%
OASDI/Medicare/Alternative		3301-3302	68,081.00	63,200.00	-7.2%
Health and Welfare Benefits		3401-3402	167,587.00	171,892.00	2.6%
Unemployment Insurance		3501-3502	8,325,00	3,039.00	-63.5%
Workers' Compensation		3601-3602	31,936.00	27,260.00	-14.6%
OPEB, Allocated OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employees Other Employee Benefits		3751-3752	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	2,760.00	2,760.00	0.0%
			678,333.00	723,057.00	6.6%
BOOKS AND SUPPLIES Approved Textbooks and Core Curricula Materials		4400			
Books and Other Reference Materials		4100	16,796.00	2,000.00	-88.1%
Materials and Supplies		4200	3,100,00	100,00	-96.8%
Noncapitalized Equipment		4300	356,094.00	41,415.00	-88.4%
TOTAL, BOOKS AND SUPPLIES		4400	62,906.00	4,880.00	-92.2%
SERVICES AND OTHER OPERATING EXPENDITURES			438,896.00	48,395,00	-89.0%
Subagreements for Services		5100	0.00	0.00	0.00/
Travel and Conferences		5200	21,342.00	6,730.00	0.0%
Dues and Memberships		5300	2,719.00	2,719.00	-68.5% 0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,050.00	1,850.00	-9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,137.00	15,445.00	-76.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,900.00	1,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	333,994.00	334,033,00	0.0%
Communications		5900	10,200,00	10,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,342.00	372,877.00	-14.7%
CAPITAL OUTLAY			101,012.00	072,011,00	-17.176
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	53,083.00	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			53,083.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				1	***************************************
Tuition			distativada	***	
Tuition, Excess Costs, and/or Deficit Payments			***************************************	T Complete Autor	
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			and decident	and the state of t	2.370
Transfers of Pass-Through Revenues			- Committee of the Comm	American	
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					5.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
			J.JU 1	0.00	0.076

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	94,191.00	84,844.00	-9,9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,191.00	84,844.00	-9.9%
TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN				**Prihaman	
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				- And Control of the	
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)	THE STATE OF THE S		0.00	0.00	0.0%

	Co				E8B5814JN1(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	280,060.00	280,060.00	0.09
3) Other State Revenue		8300-8599	2,027,366.00	1,978,644.00	-2,49
4) Other Local Revenue		8600-8799	228,487.00	198,625.00	-13.19
5) TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.19
B. EXPENDITURES (Objects 1000-7999)	***************************************				
1) Instruction	1000-1999		1,891,688.00	1,398,055.00	-26.19
2) Instruction - Related Services	2000-2999		930,571.00	913,004.00	-1.99
3) Pupil Services	3000-3999		264,764.00	228,697.00	-13.69
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00		
7) General Administration	7000-7999		Į i	0.00	0.09
8) Plant Services			94,191.00	84,844.00	-9.99
·	8000-8999		222,830.00	127,657.00	-42.79
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			3,404,044.00	2,752,257.00	-19.19
FINANCING SOURCES AND USES (A5 - B10)			(868,131.00)	(294,928.00)	-66.09
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)		***************************************	(868,131.00)	(294,928.00)	-66.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,880,521.00	2,012,390.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		5.55	2,880,521.00	2,012,390,00	-30.1%
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)		3733	2,880,521.00		0.0%
2) Ending Balance, June 30 (E + F1e)				2,012,390.00	-30.1%
			2,012,390.00	1,717,462.00	-14.7%
Components of Ending Fund Balance				and the state of t	
a) Nonspendable				on-same	
Revolving Cash		9711	1,000.00	1,000.00	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	141,643.00	141,643.00	0.0%
c) Committed			aciyyyis	un iquibide	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned			and the same		
Other Assignments (by Resource/Object)		9780	1,869,747.00	1,574,819.00	-15,8%
Adult Education Fund	0000	9780	1,869,747.00		
Adult Education Fund	0000	9780	.,	1,574,819.00	
e) Unassigned/Unappropriated		•.••	venerală 60.	1,014,018.00	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00
		1	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

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	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	6391	Adult Education Program	10,202,00	10,202.00
	9010	Other Restricted Local	131,441.00	131,441.00
Total, Restricted Balance			141,643.00	141,643.00

					E8B5814JN1(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES				1111	
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	1,823,962,00	1,700,000,00	-6.8
3) Other State Revenue		8300-8599	1,725,000.00	1,900,000.00	10.19
4) Other Local Revenue		8600-8799	463,000.00	520,000.00	12.39
5) TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.79
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	1,144,075.00	1,279,500,00	11.8
3) Employee Benefits		3000-3999	571,002.00	654,743.00	14.7
4) Books and Supplies		4000-4999	1,544,694.00	1,262,000,00	-18.3
5) Services and Other Operating Expenditures		5000-5999	1,249,983.00	1,264,221.00	1.1
6) Capital Outlay		6000-6999	89,484.00	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	110,143.00	111,849,00	1,5
9) TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(697,419.00)	(452,313.00)	-35.15
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				- Section Control	
a) Transfers in		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses				(Landonia et al.	
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		***	(697,419.00)	(452,313.00)	-35.19
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		ĺ	1		
a) As of July 1 - Unaudited		9791	1,258,839.00	561,420.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,258,839.00	561,420.00	-55.49
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,258,839.00	561,420.00	-55.49
2) Ending Balance, June 30 (E + F1e)			561,420.00	109,107,00	-80.69
Components of Ending Fund Balance					
a) Nonspendable				Application	
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,253.01	109,107.00	-79.5%
c) Committed			002,200.01	100,101.00	-73.57
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.07
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	
D. ASSETS			0.00	0.00	0.0%
1) Cash					
a) in County Treasury		9110	470,254.29). Otherwood	
1) Fair Value Adjustment to Cash in County Treasury		9111	1	and the second s	
b) in Banks		i	0.00		
c) in Revolving Cash Account		9120	97,249.75	and the second	
d) with Fiscal Agent/Trustee		9130	0.00		
e) Collections Awaiting Deposit		9135	0.00	sind appearance	
e) Collections Awaring Deposit 2) Investments		9140	0.00	- Parameter and Control of Contro	
3) Accounts Receivable		9150	0.00		
		9200	0.00	all-active page	
4) Due from Grantor Government		9290	0.00	lan Laborator	

				E8B5814JN1(2023-2
Description Resource	e Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds	9310	0.00		
6) Stores	9320	29,166.99		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		596,671.03		
H. DEFERRED OUTFLOWS OF RESOURCES	······································			
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	5-50	0.00		
I. LIABILITIES		0.00		
1) Accounts Payable	0500	70.004.04		
2) Due to Grantor Governments	9500	70,091.84		
	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640			
5) Uneamed Revenue	9650	0.00		
6) TOTAL, LIABILITIES		70,091,84		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred inflows of Resources	9690	0,00		
2) TOTAL, DEFERRED INFLOWS		0.00	on and a second	
K. FUND EQUITY				
(G10 + H2) - (I6 + J2)		526,579.19		
FEDERAL REVENUE				
Child Nutrition Programs	8220	1,823,962.00	1,700,000,00	-6.8%
Donated Food Commodities	8221	0.00	0,00	0.0%
All Other Federal Revenue	8290	0,00	0,00	0.0%
TOTAL, FEDERAL REVENUE		1,823,962.00	1,700,000.00	-6.8%
OTHER STATE REVENUE		1,020,002.00	1,700,000.00	-0,0,0
Child Nutrition Programs	8520	1,725,000.00	1,900,000.00	40.40
All Other State Revenue	8590	0.00		10.1%
TOTAL, OTHER STATE REVENUE	0030	1	0.00	0.0%
OTHER LOCAL REVENUE		1,725,000.00	1,900,000.00	10.1%
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Food Service Sales	8634	350,000.00	350,000,00	0.0%
Leases and Rentals	8650	0.00	0,00	0.0%
Interest	8660	7,000.00	15,000.00	114,3%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Fees and Contracts			***************************************	
Interagency Services	8677	103,000.00	150,000.00	45.6%
Other Local Revenue			-	
All Other Local Revenue	8699	3,000.00	5,000.00	66.7%
TOTAL, OTHER LOCAL REVENUE		463,000.00	520,000.00	12.3%
TOTAL, REVENUES		4,011,962.00	4,120,000.00	
CERTIFICATED SALARIES		4,011,302.00	4,120,000.00	2.7%
Certificated Supervisors' and Administrators' Salaries	1000			
Other Certificated Salaries	1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	1900	0,00	0.00	0.0%
		0,00	0.00	0.0%
CLASSIFIED SALARIES	_	and the second s	Registration.	
Classified Support Salaries	2200	935,211.00	1,029,000.00	10.0%
Classified Supervisors' and Administrators' Salaries	2300	182,451.00	195,500.00	7.2%
Clerical, Technical and Office Salaries	2400	0,00	55,000.00	New
Other Classified Salaries	2900	26,413.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES		1,144,075.00	1,279,500.00	11.8%
MPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	233,929.00	275,945.00	18.0%
OASDI/Medicare/Alternative	3301-3302	78,971.00	97,885.00	24.0%
Health and Welfare Benefits	3401-3402	231,987.00	252,164.00	8.7%
Unemployment Insurance	3501-3502	5,161.00		
Workers' Compensation		1	2,559.00	-50.4%
Sampanaguan	3601-3602	20,354.00	25,590.00	25.7%

					E8B5814JN1(2023
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0,00	0,
OPEB, Active Employees		3751-3752	0.00	0.00	O.
Other Employee Benefits		3901-3902	600.00	600,00	0.
TOTAL, EMPLOYEE BENEFITS			571,002.00	654,743,00	14,
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	137,512.00	132,000.00	-4.
Noncapitalized Equipment		4400	84,816.00	30,000.00	-64.
Food		4700	1,322,366.00	1,100,000.00	-16.
TOTAL, BOOKS AND SUPPLIES			1,544,694.00	1,262,000.00	-18.
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,150,000.00	1,150,000.00	0.
Travel and Conferences		5200	3,100.00	3,100.00	0,
Dues and Memberships		5300	500.00	500.00	0.
Insurance		5400-5450	0.00	0.00	0,0
Operations and Housekeeping Services		5500	12,062.00	15,000.00	24,
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,000.00	14,500.00	11.
Transfers of Direct Costs		5710	0.00	0.00	0,
Transfers of Direct Costs - Interfund		5750	13,750.00	23,750.00	72.
Professional/Consulting Services and Operating Expenditures		5800	55,271.00	55,271.00	0.0
Communications		5900	2,300.00	2,100.00	-8.3
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,249,983.00	1,264,221.00	1.1
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0,00	0,00	0.0
Equipment		6400	69,555.00	0.00	-100.0
Equipment Replacement		6500	19,929.00	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			89,484.00	0.00	-100.0
THER 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
THER OUTGO - TRANSFERS OF INDIRECT COSTS				***************************************	
Transfers of Indirect Costs - Interfund		7350	110,143.00	111,849.00	1.5
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,143,00	111,849.00	1.5
TOTAL, EXPENDITURES			4,709,381,00	4,572,313.00	-2.9
ITERFUND TRANSFERS					
INTERFUND TRANSFERS IN			601-01		
From: General Fund		8916	0,00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
Other Authorized Interface Country			10 to		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0,0
THER SOURCES/USES SOURCES					
Other Sources				4	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0.0
Long-Term Debt Proceeds					
Proceeds from Leases Proceeds from SBITAs		8972	0.00	0.00	0.0
		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
			0.00	0.00	0.0
(c) TOTAL, SOURCES					
(c) TOTAL, SOURCES SES					
(c) TOTAL, SOURCES BES Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
(c) TOTAL, SOURCES BES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses		7651 7699	0.00	0.00	
(c) TOTAL, SOURCES BES Transfers of Funds from Lapsed/Reorganized LEAs		1	and the same of th	1	0.0° 0.0° 0.0°

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

49 40246 0000000 Form 13 E8B5814JN1(2023-24)

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%

					E8B5814JN1(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					***
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	1,823,962.00	1,700,000.00	-6.89
3) Other State Revenue		8300-8599	1,725,000,00	1,900,000,00	10.19
4) Other Local Revenue		8600-8799	463,000.00	520,000.00	12.39
5) TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.79
B. EXPENDITURES (Objects 1000-7999)		***************************************			
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		4,584,976.00	4,443,464.00	-3.19
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0,00	0,00	0.09
6) Enterprise	6000-6999		0.00	0,00	0.09
7) General Administration	7000-7999		110,143.00	111,849.00	1.5%
8) Plant Services	8000-6999		14,262.00	17,000.00	19.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		•	4,709,381.00	4,572,313.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(697,419.00)		
D. OTHER FINANCING SOURCES/USES			(037,418.00)	(452,313.00)	-35.1%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000-7029	0.00	0.00	0.0%
a) Sources		9020 0070			
b) Uses		8930-8979	0.00	0.00	0.0%
3) Contributions		7630-7699	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	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			(697,419.00)	(452,313,00)	-35.1%
1) Beginning Fund Balance			delicioner		
a) As of July 1 - Unaudited			TOO ON THE REAL PROPERTY OF THE PERTY OF THE		
		9791	1,258,839.00	561,420.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,839.00	561,420.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,839.00	561,420.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			561,420.00	109,107.00	-80.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,166,99	0.00	-100.0%
Prepald Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,253.01	109,107.00	-79.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned			distrusion		
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated				no inches	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

49 40246 0000000 Form 13 E8B5814JN1(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Mik, Pregnant & Lactating Students)	532,253.01	109,107,00
Total, Restricted Balance			532,253.01	109,107,00

					E8B5814JN1(2023
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		6100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	50.00	50.00	0.0
5) TOTAL, REVENUES			50.00	50.00	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)			50.00	50.00	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				- Control of the Cont	
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.00	50,00	0,0
F. FUND BALANCE, RESERVES	***************************************				
1) Beginning Fund Balance			ST. COLOR	roomanda.	
a) As of July 1 - Unaudited		9791	4,605.00	4,655.00	1.1
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			4,605.00	4,655.00	1.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			4,605.00	4,655.00	1.1
2) Ending Balance, June 30 (E + F1e)			4,655.00	4,705,00	1,1
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		· ·			5.0
Other Assignments		9780	4,655.00	4,705.00	1,1
Deferred Maintenance Fund	0000	9780	4,655.00	3,700,00	1,,,
Deferred Maintenance Fund	0000	9780	.,	4,705.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
ASSETS				5.50	0.0.
1) Cash			LANGUIGH A	oranie propinski	
a) in County Treasury		9110	4,654.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	Website	
b) In Banks		9120	0.00	THE BEST OF THE SECOND	
c) in Revolving Cash Account		9130	0.00	- in-charles	
d) with Fiscal Agent/Trustee		9135	0.00		
to the control of the		0.00	0.00		
e) Collections Awaiting Deposit		9140	0.00	ŧ	

					E8B5814JN1(2023-
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			4,654.75		
H. DEFERRED OUTFLOWS OF RESOURCES	· · · · · · · · · · · · · · · · · · ·				
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
1. LIABILITIES					
1) Accounts Payable		9500	0.00		-
2) Due to Grantor Governments		9590	0.00		-
3) Due to Other Funds		9610	0.00		and the second
4) Current Loans		9640			or and or an and or an
5) Uneamed Revenue		9650	0.00		p-processor and the processor
6) TOTAL, LIABILITIES			0.00		New York
J. DEFERRED INFLOWS OF RESOURCES	***************************************	***************************************	5.30		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		The Paris of the P
K. FUND EQUITY			0.00 }		
(G10 + H2) - (I6 + J2)			4,654.75		
LCFF SOURCES			1,004,70		
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0,00	0.00	
TOTAL, LCFF SOURCES		0000	0.00	0.00	0.09
OTHER STATE REVENUE			0.00	0.00	0.09
All Other State Revenue		8590	0,00	0.00	0.00
TOTAL, OTHER STATE REVENUE		0030	0.00	0.00	0.09
OTHER LOCAL REVENUE			0.00	0.00	0.0%
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00
Sales		0023	0.00	0.00	0.09
Sale of Equipment/Supplies		8631	0,00	0.00	0.05
Interest		8660	50.00	50,00	0.05
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00		0.09
Other Local Revenue		0002	0.00	0.00	0.09
Ali Other Local Revenue		8699			
All Other Transfers in from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		6755	1 1	0.00	0.0%
TOTAL, REVENUES			50.00	50.00	0.09
CLASSIFIED SALARIES			50.00	50.00	0.0%
Classified Support Salaries		2222			
Other Classified Salaries		2200	0,00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2900	0.00	0.00	0.0%
MPLOYEE BENEFITS	· · · · · · · · · · · · · · · · · · ·		0,00	0.00	0.0%
STRS		3101-3102			<u>.</u>
PERS			0.00	0.00	0.0%
OASDI/Medicare/Alternative		3201-3202 3301-3302	0.00	0.00	0.0%
ar read the second of the seco			0.00	0.00	0.0%
Health and Welfare Benefits					
Health and Welfare Benefits		3401-3402	0.00	0.00	
Unemployment insurance		3401-3402 3501-3502	0.00 0.00	0.00	0.0%
Unemployment Insurance Workers' Compensation		3401-3402 3501-3502 3601-3602	0.00 0.00 0.00	0.00	0.0%
Unemployment Insurance Workers' Compensation OPEB, Allocated		3401-3402 3501-3502 3601-3602 3701-3702	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees		3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits		3401-3402 3501-3502 3601-3602 3701-3702	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS OOKS AND SUPPLIES		3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					0.070
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	
Subscription Assets		6700	0.00	1	0.0%
TOTAL, CAPITAL OUTLAY		0,00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0,00	0.0%
Debt Service					
Debt Service - Interest		7438			
Other Debt Service - Principal			0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	0,00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS	W// //		0.00	0.00	0.0%
INTERFUND TRANSFERS IN				NO PERSONAL PROPERTY OF THE PERSONAL PROPERTY	
Other Authorized Interfund Transfers in		0040			
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
Other Authorized Interfund Transfers Out		70.0			
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.0%
SOURCES				* distance	
Other Sources			***************************************		
Transfers from Funds of Lapsed/Reorganized LEAs					
Long-Term Debt Proceeds		8965	0.00	0.00	0.0%
Proceeds from Leases		2070			
Proceeds from SBITAs		8972	0.00	0.00	0.0%
All Other Financing Sources		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES		8979	0.00	0.00	0.0%
USES			0.00	0.00	0.0%
			in the second se	Constitution of the Consti	
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 Contribution from Hamatista d Bassacus				Millindines	
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%

					E8B5814JN1(2023-24
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0,00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0,00	0.00	0.0%
5) Community Services	5000-5999		0,00	0.00	0.0%
6) Enterprise	6000-6999		0,00	0,00	0.0%
7) General Administration	7000-7999		0,00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	
9) Other Outgo	9000-9999	Except 7600-7699	0,00		0.0%
10) TOTAL, EXPENDITURES	3000-3333	Except 7000-7033	1 1	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES			50.00	50,00	0.0%
1) Interfund Transfers					
a) Transfers In					
b) Transfers Out		8900-8929	0.00	0.00	0.0%
		7600-7629	0.00	0,00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0,00	0,0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,00	50,00	0.0%
F. FUND BALANCE, RESERVES			-		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,605.00	4,655.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,605.00	4,655.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,605.00	4,655.00	1.1%
2) Ending Balance, June 30 (E + F1e)			4,655.00	4,705.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			- Table	5.50	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned			5.50	0.00	0.076
Other Assignments (by Resource/Object)		9780	4,655.00	4 705 00	4 4
Deferred Maintenance Fund	0000	9780	į.	4,705.00	1.1%
Deferred Maintenance Fund	0000	9780	4,655.00		
e) Unassigned/Unappropriated	0000	9100	Mandelles	4,705.00	
Reserve for Economic Uncertainties				(enhancedous	
Unassigned/Unappropriated Amount		9789	0.00	0,00	0.0%
оневыйном онарргориятел Ашоли		9790	0.00	0.00	0.0%

Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Baiance Detail

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Total, Restricted Balance2022-23
Estimated Actuals2022-23
Estimated ActualsDescription0.00

					E8B5814JN1(2023
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	1,053,206.00	550,000.00	-47.8
5) TOTAL, REVENUES			1,053,206.00	550,000.00	-47.8
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	199,094.00	179,157.00	-10.6
3) Employee Benefits		3000-3999	75,043.00	67,988.00	-9.4
4) Books and Supplies		4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures		5000-5999	53,601,00	52,851.00	-1.
6) Capital Outlay		6000-6999	11,807,911.00	9,762,100.00	-17,
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0.00	0,
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			12,135,649.00	10,062,096.00	-17.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,082,443.00)	(9,512,096,00)	-14,:
D. OTHER FINANCING SOURCES/USES			(11,502,445.50)	(9,512,030,00)	-14,
1) Interfund Transfers					
a) Transfers In		8900-8929	1,046,00	0.00	-100.
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses		7000 7020	0.00	0.00	0.
a) Sources		8930-8979	29,741,356.00	200	400
b) Uses		7630-7699	0.00	0.00	-100.
3) Contributions		8980-8999	0.00	1	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0395	29,742,402.00	0.00	0.
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	-100.
F. FUND BALANCE, RESERVES			18,659,959.00	(9,512,096.00)	-151,
1) Beginning Fund Balance				or the state of th	
a) As of July 1 - Unaudited					
b) Audit Adjustments		9791	8,363,243.00	27,023,202.00	223.
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0,00	0.0
d) Other Restatements		0705	8,363,243.00	27,023,202.00	223.
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			8,363,243.00	27,023,202.00	223.
Components of Ending Fund Balance			27,023,202,00	17,511,106.00	-35,2
a) Nonspendable		Ĭ			
Revolving Cash		9711	0.00	0.00	0.0
Stores Prepaid Items		9712	0.00	0.00	0.0
		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	27,023,202.00	17,511,106.00	-35.2
c) Committed				de entre de la companya de la compan	
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		ļ	e e e e e e e e e e e e e e e e e e e	- deleteración	
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated			delibbagospy	non-virusion.	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
. ASSETS			and		
1) Cash			и <i>ро</i> помень	NAMA WAY	
a) in County Treasury		9110	33,919,557.47	and designation of the second	
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		
		í	1	1	
2) Investments		9150	0.00		

					E8B5814JN1(20
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	ļ	
10) TOTAL, ASSETS			33,919,557.47		
H. DEFERRED OUTFLOWS OF RESOURCES	A				
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00	***************************************	
I. LIABILITIES			0.00		
1) Accounts Payable		9500	246.70		
2) Due to Grantor Governments			216.78		
3) Due to Other Funds		9590	0,00		
		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0,00		
6) TOTAL, LIABILITIES			216.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			33,919,340.69		
EDERAL REVENUE					
FEMA		8281	0,00	0.00	c
All Other Federal Revenue		8290	0.00	0.00	C
TOTAL, FEDERAL REVENUE			0.00	0.00	d
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other				***************************************	
Homeowners' Exemptions		8575	0,00	0,00	0
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0
All Other State Revenue		8590	0.00		
TOTAL, OTHER STATE REVENUE		6550	0.00	0.00	0
OTHER LOCAL REVENUE			0.00	0.00	0
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0
Unsecured Roll		8616	0.00	0.00	0
Prior Years' Taxes		8617	0,00	0.00	0
Supplemental Taxes		8618	0.00	0.00	o
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0
Other		8622	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0
Sales		-			·
Sale of Equipment/Supplies		8631	0.00	0.00	o
Leases and Rentals		8650	0.00	1	
Interest		8660	1	0.00	0
Net Increase (Decrease) in the Fair Value of Investments		1	530,000.00	550,000.00	3
Other Local Revenue		8662	0.00	0.00	0
				d very series	
All Other Local Revenue		8699	523,206.00	0.00	-100
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			1,053,206,00	550,000.00	-47
OTAL, REVENUES			1,053,206.00	550,000.00	-47
LASSIFIED SALARIES					***************************************
Classified Support Salaries		2200	0.00	0.00	0
Classified Supervisors' and Administrators' Salaries		2300	199,094.00	179,157.00	-10.
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.

					E8B5814JN1(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			199,094.00	179,157.00	-10,0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,180,00	35,122,00	-12.6%
OASDI/Medicare/Alternative		3301-3302	14,891.00	13,366.00	-10.2%
Health and Welfare Benefits		3401-3402	14,637.00	14,637.00	0.0%
Unemployment Insurance		3501-3502	983.00	887.00	-9.8%
Workers' Compensation		3601-3602	3,750.00	3,374.00	-10.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	602.00	602,00	0.0%
BOOKS AND SUPPLIES			75,043.00	67,988.00	-9.4%
Books and Other Reference Materials		4200			
Materials and Supplies		4200	0.00	0.00	0.0%
Noncapitalized Equipment		4300	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		4400	0,00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
Subagreements for Services		5100	0.00	2.00	0.00/
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,300.00	1	0.0%
Transfers of Direct Costs		5710	0,00	41,300.00 0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,301,00	11,551.00	-6.1%
Communications		5900	0,00	0,00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,601.00	52,851.00	-1.4%
CAPITAL OUTLAY					
Land		6100	58,663,00	54,600.00	-6.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,749,248.00	9,707,500.00	-17.4%
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			11,807,911.00	9,762,100,00	-17.3%
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				or and a second	
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			12,135,649.00	10,062,096,00	-17.1%
NTERFUND TRANSFERS				-	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN		8919	1,046.00	0.00	-100.0%
INTERFUND TRANSFERS OUT			1,046.00	0.00	-100.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.0%
SOURCES					
Proceeds			- Contraction of the Contraction	option and the state of the sta	
Proceeds from Sale of Bonds		8951	29,741,356.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources			0.00	0.00	0.0%
County School Bldg Aid		8961	0.00	0.00	0.0%
-			0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

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			29,741,356.00	0.00	-100,0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,742,402.00	0.00	-100.0%

E8B5814JN1(2023-24)								
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference			
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.09			
2) Federal Revenue		8100-8299	0.00	0.00	0.09			
3) Other State Revenue		8300-8599	0.00	0.00	0.09			
4) Other Local Revenue		8600-8799	1,053,206.00	550,000.00	-47.89			
5) TOTAL, REVENUES			1,053,206.00	550,000.00	-47.89			
B. EXPENDITURES (Objects 1000-7999)	***************************************							
1) Instruction	1000-1999		0.00	0.00	0.09			
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0			
3) Pupil Services	3000-3999		0.00	0.00	0.09			
4) Ancillary Services	4000-4999		0.00	0.00	0.09			
5) Community Services	5000-5999		0.00	0.00	0.09			
6) Enterprise	6000-6999		0.00	0.00	0.09			
7) General Administration	7000-7999		0.00	0.00	0.09			
8) Plant Services	8000-8999		12,135,649.00	10,062,096.00	-17.19			
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09			
10) TOTAL, EXPENDITURES			12,135,649.00	10,062,096.00	-17.19			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10)								
D. OTHER FINANCING SOURCES/USES			(11,082,443.00)	(9,512,096.00)	-14.29			
1) Interfund Transfers								
a) Transfers In		8000 0000						
b) Transfers Out		8900-8929	1,046.00	0.00	-100.09			
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%			
a) Sources								
b) Uses		8930-8979	29,741,356.00	0.00	-100,0%			
3) Contributions		7630-7699	0.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0%			
			29,742,402.00	0.00	-100.0%			
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES			18,659,959.00	(9,512,096.00)	-151.0%			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,363,243.00	27,023,202.00	223.1%			
b) Audit Adjustments		9793	0.00	0.00	0.0%			
c) As of July 1 - Audited (F1a + F1b)			8,363,243.00	27,023,202.00	223.1%			
d) Other Restatements		9795	0.00	0.00	0.0%			
e) Adjusted Beginning Balance (F1c + F1d)			8,363,243.00	27,023,202.00	223.1%			
2) Ending Balance, June 30 (E + F1e)			27,023,202.00	17,511,106.00	-35.2%			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00	0.0%			
Stores		9712	0.00	0.00	0.0%			
Prepaid Items		9713	0.00	0.00	0.0%			
All Others		9719	0.00	0.00	0.0%			
b) Restricted		9740	27,023,202.00	17,511,106.00	-35.2%			
c) Committed		ĺ						
Stabilization Arrangements		9750	0.00	0.00	0.0%			
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%			
d) Assigned				-				
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%			
e) Unassigned/Unappropriated		ļ	100		0.0%			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%			

Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

49 40246 0000000 Form 21 E8B5814JN1(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local	27,023,202.00	17,511,106.00
Total, Restricted Balance				17,511,106.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES	***************************************				
1) LCFF Sources		8010-8099	0,00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	617,595.00	1,220,000.00	97.5
5) TOTAL, REVENUES			617,595,00	1,220,000.00	97.5
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0,00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	123,276.00	96,468.00	-21.7
6) Capital Outlay		6000-6999	349,197.00	670,606.00	92.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			472,473.00	767,074.00	62,4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,122.00	452,926.00	212.1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				1	
a) Transfers In		8900-8929	0,00	0.00	0.0
b) Transfers Out		7600-7629	45,148.00	34,500.00	-23.6
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			(45,148.00)	(34,500.00)	-23.6
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,974.00	418,426.00	318.5
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,603,484.00	4,703,458.00	2.29
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			4,603,484.00	4,703,458.00	2.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			4,603,484.00	4,703,458.00	2.29
2) Ending Balance, June 30 (E + F1e)			4,703,458.00	5,121,884.00	8,9
Components of Ending Fund Balance		ļ	-		
a) Nonspendable			- Inches		
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0,00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	3,269,032.00	3,835,258.00	17.39
c) Committed			o	and a second	
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,434,426.00	1,286,626.00	-10.3%
Capital Facilities Fund	0000	9780	1,434,426.00	and the state of t	
Capital Facilities Fund	0000	9780		1,286,626.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
ASSETS					
1) Cash			**************************************	Table blag	
a) in County Treasury		9110	5,078,927.68	799000044	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,186.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00	1	

Description R	N		2022-23 Estimated		Percent
Description R	Resource Codes	Object Codes	Actuals	2023-24 Budget	Difference
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			5,083,113.72		
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) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES		2000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030	0.00	***************************************	
K, FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,083,113,72	***************************************	
OTHER STATE REVENUE			5,063,113,72		
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
Other Subventions/In-Lieu Taxes		8575	0.00	0.00	0
All Other State Revenue		8576	0.00	0.00	0
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	0.
			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.
Unsecured Roll		8616	0.00	0,00	0.
Prior Years' Taxes		8617	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.
Other		8622	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.
Sales			ocern _a ma.	WALTHANIA	-
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	59,000.00	70,000.00	18.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.
Fees and Contracts					٥.
Mitigation/Developer Fees		8681	558,595.00	1,150,000.00	105.
Other Local Revenue			333,330	.,,	.03.
All Other Local Revenue		8699	0.00	0,00	0,0
All Other Transfers In from All Others		8799	0.00	0,00	
TOTAL, OTHER LOCAL REVENUE			617,595.00	1	0.0
DTAL, REVENUES			1	1,220,000.00	97.5
ERTIFICATED SALARIES			617,595.00	1,220,000,00	97.
Other Certificated Salaries		1000			
TOTAL, CERTIFICATED SALARIES		1900	0.00	0.00	0.0
			0.00	0.00	0.0
LASSIFIED SALARIES			and the same of th		
Classified Support Salaries					
Classified Support Salaries Classified Supervisors' and Administrators' Salaries		2200	0.00	0.00	0.0

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Description R	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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 EMPLOYEE BENEFITS			0.00	0.00	0.0%
STRS		2404 0400			
PERS		3101-3102	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3201-3202 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					0.0%
Approved Textbooks and Core Curricula Materials		4100	0,00	0.00	0.0%
Books and Other Reference Materials		4200	0,00	0.00	0.0%
Materials and Supplies		4300	0,00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,276.00	96,468.00	-21.7%
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 Communications		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00	0.00	0.0%
CAPITAL OUTLAY			123,276.00	96,468.00	-21.7%
Land		0400			
Land Improvements		6100 6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00 349,197.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	670,606.00	92.0%
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			349,197.00	670,606.00	92.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				5.5,554	32.0%
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			472,473,00	767,074.00	62.4%
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		ĺ	Atlanta		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		İ	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 (b) TOTAL, INTERFUND TRANSFERS OUT		7619	45,148.00	34,500.00	-23.6%
OTHER SOURCES/USES			45,148.00	34,500.00	-23.6%
SOURCES		1		VANABATA	
Proceeds			Africal	veen	
Proceeds from Disposal of Capital Assets		8953	0.00		
Other Sources		0903	0.00	0.00	0.0%
alifornia Dept of Education		i	annaus	100	

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					5.5.0
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			5.55	0.00	0.0%
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			0,00	0,00	U.U7e
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	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(45,148.00)	(34,500.00)	0.0% -23.6%

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Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	617,595.00	1,220,000.00	97.59
5) TOTAL, REVENUES			617,595.00	1,220,000.00	97.59
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0,09
8) Plant Services	8000-8999		472,473.00	767,074.00	62.49
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			472,473.00	767,074.00	62.49
FINANCING SOURCES AND USES(A5 -B10)			145,122.00	452,926.00	212.19
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				j	
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,148.00	34,500.00	-23.6%
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		78.00.00	(45,148.00)	(34,500.00)	-23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			99,974.00	418,426.00	318.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,603,484.00	4,703,458.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,603,484.00	4,703,458.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,603,484.00	4,703,458.00	2.2%
2) Ending Balance, June 30 (E + F1e)			4,703,458.00	5,121,884.00	8.9%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepald Items All Others		9713	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.0%
c) Committed		9740	3,269,032.00	3,835,258.00	17.3%
·				an anglet play	
Stabilization Arrangements Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object) d) Assigned		9760	0.00	0.00	0.0%
Other Assignments (by Resource/Object)			***************************************	EDAMINADA	
Capital Facilities Fund	0005	9780	1,434,426.00	1,286,626.00	-10.3%
Capital Facilities Fund	0000	9780	1,434,426.00	nici praecio al	
e) Unassigned/Unappropriated	0000	9780	Licenserin	1,286,626.00	
Reserve for Economic Uncertainties			oblikme til og	Nicolatorea	
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
Gradelikus Antonik		9790	0.00	0.00	0.0%

Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

49 40246 0000000 Form 25 E8B5814JN1(2023-24)

	Resource	Description	2022-23 Estimated 2023-24 Actuals Budget
	9010	Other Restricted Local	3,269,032.00 3,835,258.00
Total, Restricted Balance			3,269,032.00 3,835,258.00

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

49 40246 0000000 Form 40 E8B5814JN1(2023-24)

D			2022 65 = 2	I	_
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	c
2) Federal Revenue		8100-8299	0.00	0.00	C
3) Other State Revenue		8300-8599	0.00	0.00	(
4) Other Local Revenue		8600-8799	1,119,200.00	1,058,000.00	4
5) TOTAL, REVENUES			1,119,200.00	1,058,000.00	4
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	
2) Classified Salaries		2000-2999	0.00	0.00	
3) Employ ee Benefits		3000-3999	0.00	0.00	
4) Books and Supplies		4000-4999	0.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	25,700.00	
6) Capital Outlay		6000-6999	1,405,426.00	598,000.00	=
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0,00	-5
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	•
9) TOTAL, EXPENDITURES		1000-7000	1,405,426,00	623,700.00	(E-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	*1		1,403,428.00	623,700.00	-5:
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(286,226.00)	434,300.00	-251
1) Interfund Transfers			Ī		
a) Transfers In		****			
a) transfers for b) Transfers Out		8900-8929	0.00	0.00	
2) Other Sources/Uses		7600-7629	0.00	0.00	1
•		İ	-		
a) Sources		8930-8979	0.00	0.00	(
b) Uses		7630-7699	0.00	0.00	(
3) Contributions		8980-8999	0.00	0.00	(
4) TOTAL, OTHER FINANCING SOURCES/USES	***		0.00	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(286,226.00)	434,300.00	-25
F. FUND BALANCE, RESERVES				i de la companya de l	
1) Beginning Fund Balance				Manager and the same and the sa	
a) As of July 1 - Unaudited		9791	1,882,525.00	1,596,299.00	-18
b) Audit Adjustments		9793	0.00	0.00	(
c) As of July 1 - Audited (F1a + F1b)			1,882,525.00	1,596,299.00	-19
d) Other Restatements		9795	0.00	0.00	(
e) Adjusted Beginning Balance (F1c + F1d)			1,882,525.00	1,596,299.00	-15
2) Ending Balance, June 30 (E + F1e)		İ	1,596,299,00	2,030,599.00	27
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	C
Stores		9712	0.00	0,00	c
Prepaid Items		9713	0.00	0,00	c
All Others		9719	0.00	0.00	o c
b) Restricted		9740	1,508,970.00	1,910,970.00	26
c) Committed		0,40	1,000,370.00	1,910,970.00	20
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	0
d) Assigned		9700	0.00	0.00	C
Other Assignments		2200			
Special Reserve Fund for Capital Outlay Projects	0000	9780	87,329.00	119,629.00	37
Special Reserve Fund for Capital Outlay Projects Special Reserve Fund for Capital Outlay Projects	0000	9780	87,329.00		
e) Unassigned/Unappropriated	0000	9780		119,629.00	
				rudyacisasi	
Reserve for Economic Uncertainties		9789	0.00	0.00	0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0
ASSETS) Cash		ļ		• Principalis	
a) in County Treasury		0140			
		9110	516,763.54	in the state of th	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	The state of the s	
b) in Banks		9120	884.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0,00		
e) Coffections Awaiting Deposit		9140	0.00		

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

49 40246 0000000 Form 40 E8B5814JN1(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent
2) Investments		9150			Difference
3) Accounts Receivable		9200	0.00 825,64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1		
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		9360	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			518,473.18		
1) Deferred Outflows of Resources		0400		A	
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
I. LIABILITIES			0.00		
1) Accounts Payable					
2) Due to Grantor Governments		9500	.22		
3) Due to Other Funds		9590	0.00		
4) Current Loans		9610	0.00		
5) Uneamed Revenue		9640	0.00		
6) TOTAL, LIABILITIES		9650	0.00	all productions and the second	
		***	.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00	array and a second	
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			518,472.96		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0,
All Other Federal Revenue		8290	0.00	0,00	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				in the second se	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,000,000.00	0.0
Sales		ļ			
Sale of Equipment/Supplies		8631	0,00	0.00	0.0
Leases and Rentals		8650	43,000.00	45,000.00	4.7
Interest		B660	76,200.00	13,000,00	-82,9
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			1,119,200.00	1,058,000.00	-5.5
OTAL, REVENUES			1,119,200.00	1,058,000.00	-5,5
LASSIFIED 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		l	0.00	0.00	0.0
MPLOYEE BENEFITS					0.0
STRS		3101-3102	0.00	0,00	0.0
PERS		3201-3202	0.00	0.00	
OASDI/Medicars/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	1	0.0
TOURT DIE TOUR DESIGNA		V70L	0.00	0,00	0.0
		3501-3502	200	1	
Unemployment Insurance Workers' Compensation		3501-3502 3601-3602	0.00	0.00	0.0
Unemployment Insurance		3501-3502 3601-3602 3701-3702	0.00 0.00 0.00	0.00 0.00 0,00	0.0° 0.0° 0.0°

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

49 40246 0000000 Form 40 E8B5814.IN1/2023-24\

				E8B5814JN1(2023		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
Other Employee Benefits		3901-3902	0.00	0.00	0,	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.	
Materials and Supplies		4300	0.00	0.00	0.6	
Noncapitalized Equipment		4400	0.00	0.00	0.	
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.	
Travel and Conferences		5200	0.00	0.00	0.	
Insurance		5400-5450	0.00	0.00	0	
Operations and Housekeeping Services		5500	0.00	0.00	0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	25,700.00	N	
Transfers of Direct Costs		5710	0.00	0.00	0.	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.	
Communications TOTAL SERVICES AND COURSE CONTROL OF THE CONTROL OF		5900	0.00	0.00	0.	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		***	0.00	25,700.00		
CAPITAL OUTLAY						
Land		6100	62,335.00	243,000.00	289.	
Land Improvements		6170	0.00	0.00	0.	
Buildings and Improvements of Buildings		6200	1,343,091.00	275,000.00	-79,	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.	
Equipment		6400	0.00	0,00	0.	
Equipment Replacement		6500	0.00	80,000.00	N	
Lease Assets		6600	0.00	0.00	0	
Subscription Assets		6700	0.00	0,00	0.	
TOTAL, CAPITAL OUTLAY			1,405,426.00	598,000.00	-57.	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues				64P4manao		
To Districts or Charter Schools		7211	0.00	0.00	0.	
To County Offices		7212	0.00	0.00	0.	
To JPAs		7213	0.00	0.00	0.	
All Other Transfers Out to Ali Others		7299	0.00	0.00	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	
OTAL, EXPENDITURES			1,405,426.00	623,700.00	-55.0	
ITERFUND 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	0.00	0.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0	
INTERFUND TRANSFERS OUT						
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0	
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0,00	0.00	0.0	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0	
(b) TOTAL, INTERFUND TRANSFERS OUT]	0,00	0,00	0.0	
THER SOURCES/USES						
SOURCES		Į.	and the state of t			
Proceeds		İ	Participation and			
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0	
Other Sources		İ	advisorated	***		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0	
Long-Term Debt Proceeds		ĺ		V V V V V V V V V V V V V V V V V V V		
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	
				-,	5.0	
Proceeds from SBITAs		8974	0.00	0.00	0.0	

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

49 40246 0000000 Form 40 E8B5814JN1(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(c) TOTAL, SOURCES			0,00	0,00	0.0%
USES					5.5%
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			0.00	0.00	0.0%
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%

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Function

49 40246 0000000 Form 40 E8B5814JN1(2023-24)

					E8B5814JN1(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,119,200.00	1,058,000.00	-5.5%
5) TOTAL, REVENUES			1,119,200.00	1,058,000.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)	***				
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0,00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0,00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	
8) Plant Services	8000-8999		1,405,426.00	623,700.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00		-55.6%
10) TOTAL, EXPENDITURES		Execpt 7000-7000	1	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			1,405,426.00	623,700.00	-55.6%
D. OTHER FINANCING SOURCES/USES			(286,226.00)	434,300.00	-251.7%
1) Interfund Transfers]		
a) Transfers In		2000 2000			
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources					
b) Uses		8930-8979	0.00	0.00	0,0%
·		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)			(286,226.00)	434,300,00	-251.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				-	
a) As of July 1 - Unaudited		9791	1,882,525.00	1,596,299.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,525.00	1,596,299.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,525.00	1,596,299.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			1,596,299.00	2,030,599.00	27.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,508,970.00	1,910,970,00	26.6%
c) Committed				.,	25.5%
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		-	5.55	0.00	0.0%
Other Assignments (by Resource/Object)		9780	87,329.00	119,629.00	77 00
Special Reserve Fund for Capital Outlay Projects	0000	9780	87,329.00	118,028.00	37.0%
Special Reserve Fund for Capital Outlay Projects	0000	9780	67,329.00	4/2 222 22	
e) Unassigned/Unappropriated	0000	3100		119,629.00	
Reserve for Economic Uncertainties		0705		15 de 10 de	
Unassigned/Unappropriated Amount		9769	0.00	0.00	0.0%
g-s-a onappiophatot Amount		9790	0,00	0.00	0.0%

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

49 40246 0000000 Form 40 E8B5814JN1(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
*****	9010	Other Restricted Local	1,508,970.00	1,910,970,00
Total, Restricted Balance			1,508,970.00	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0		
2) Federal Revenue		8100-8299	0.00	0.00	0.0		
3) Other State Revenue		8300-8599	0.00	0.00	0.0		
4) Other Local Revenue		8600-8799	0.00	0.00	0.0		
5) TOTAL, REVENUES			0.00	0.00	0.0		
B. EXPENDITURES			The desirable of the de				
1) Certificated Salaries		1000-1999	0.00	0.00	0.0		
2) Classifled 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		ļ					
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 b) Audit Adjustments		9791	6,075,298.96	6,075,298.96	0.0		
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0,00	0.0		
d) Other Restatements			6,075,298.96	6,075,298.96	0.0		
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.09		
2) Ending Balance, June 30 (E + F1e)			6,075,298.96	6,075,298.96	0.09		
Components of Ending Fund Balance		ļ	6,075,298,96	6,075,298.96	0.09		
a) Nonspendable		ĺ	or on the same				
Revolving Cash		2744					
Stores		9711	0.00	0.00	0.09		
Prepaid Items		9712	0.00	0.00	0.09		
All Others		9713	0,00	0.00	0.09		
b) Restricted		9719 9740	0.00	0.00	0.09		
c) Committed		3140	0.00	0.00	0.09		
Stabilization Arrangements		9750	0.00				
Other Commitments		9760	į.	0.00	0.09		
d) Assigned		3700	0.00	0.00	0.09		
Other Assignments		9780	6,075,298.96	6 075 204 00			
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	0.0%		
Bond Interest and Redemption Fund	0000	9760	0,010,280.80	6,075,298.96			
e) Unassigned/Unappropriated			ANT ENGINEERING	U, U/ 3, 288, 80			
Reserve for Economic Uncertainties		9789	0.00	0.00			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%		
ASSETS			0.00	0.00	0.09		
1) Cash			Wellermannea				
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					
e) Collections Awaiting Deposit		0.50	0.00	I			

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		Pinial Budg
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		A-Colombia and A-Colo
8) Other Current Assets			0.00		4.000
9) Lease Receivable		9340	0.00		
10) TOTAL, ASSETS		9380	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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) Uneamed Revenue		9650	0.00	4000	
6) TOTAL, LIABILITIES			0,00	Avellabor	
DEFERRED INFLOWS OF RESOURCES			2.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C, FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
EDERAL REVENUE			0,00		
All Other Federal Revenue		6200			
TOTAL, FEDERAL REVENUE		8290	0.00	0.00	0.
THER STATE REVENUE			0.00	0.00	0.
Tax Relief Subventions					
Voted Indebtedness Levies				Place of the Control	
Homeowners' Exemptions				· ·	
*		8571	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
THER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.
Unsecured Rolf		8612	0.00	0,00	0.0
Prior Years' Taxes		8613	0.00	0,00	0.0
Supplemental Taxes		8614	0.00	0.00	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	1	0,0
Interest		8660	1	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue		0002	0.00	0.00	0.0
All Other Local Revenue		2000		en en en en en en en en en en en en en e	
All Other Transfers In from All Others		8699	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.0
ITAL, REVENUES		ļ	0.00	0.00	0.0
			0.00	0,00	0.0
HER OUTGO (excluding Transfers of Indirect Costs) Debt Service			and the second	Annual organization of the Control o	
		İ	100		
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
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TAL, EXPENDITURES			0.00	0.00	0.0
TERFUND TRANSFERS			0.00	0.00	0.0
NTERFUND TRANSFERS IN		1			
Other Authorized Interfered T. 1995			4	-	
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.0

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

49 40246 0000000 Form 51 E8B5814JN1(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	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		**************************************		0,00	0.0%
SOURCES					
Other Sources			ĺ		
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			. 0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,0%
All Other Financing Uses		7699	0.00	0.00	
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			0,00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.00/
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	ing	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Function

49 40246 0000000 Form 51 E8B5814JN1(2023-24)

				E8B5814JN1(2023	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0,00	0,00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.0
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0,00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0,00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0,00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0,00	0.00	0.0
10) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-810)			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	6,075,298.96	6,075,298.96	0.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			6,075,298.96	6,075,298.96	0.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			6,075,298.96	6,075,298.96	0.0
2) Ending Balance, June 30 (E + F1e)			6,075,298.96	6,075,298.96	0.0
Components of Ending Fund Balance			Militaria	nan	
a) Nonspendable			9-adoco Augus		
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	0.09
c) Committed			- Pro-		
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned			Notice to the second	***************************************	
Other Assignments (by Resource/Object)		9780	6,075,298.96	6,075,298.96	0.0
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	ramanian	
Bond Interest and Redemption Fund	0000	9780		6,075,298.96	
e) Unassigned/Unappropriated				construent	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

49 40246 0000000 Form 51 E8B5814JN1(2023-24)

Resource Description 2022-23 Estimated Actuals 2023-24 Actuals 2023-24 Actuals 2023-24 Description 2023-24

					E8B5814JN1(2023-24	
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	100.00	100.00	0.0%	
5) TOTAL, REVENUES			100.00	100.00	0.0%	
B. EXPENSES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classifled Salaries		2000-2999	0.00	0.00	0.0%	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.0%	
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%	
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0,00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.0%	
9) TOTAL, EXPENSES			0.00	0,00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	0.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers				aventudaja		
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					2.07.	
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.0%	
E, NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100.00	100,00	0.0%	
F. NET POSITION		* *************************************		100.00	0,078	
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	10,778.00	10,878.00	0.9%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			10,778.00	10,878.00	0.9%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			10,778.00	10,878.00		
2) Ending Net Position, June 30 (E + F1e)			10,878.00	10,978.00	0.9%	
Components of Ending Net Position		İ	10,010,00	10,870.00	0,9%	
a) Net Investment in Capital Assets		9796	0.00	10,978.00	At	
b) Restricted Net Position		9797	0.00	0.00	New	
c) Unrestricted Net Position		9790	10,878.00	0.00	0.0%	
3. ASSETS		0.00	10,078.00	0.00	-100.0%	
1) Cash						
a) in County Treasury		9110	9,457.18	***************************************		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	L. pper		
b) in Banks		9120	0.00	100		
c) in Revolving Cash Account		9130	-		***************************************	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		1	0.00			
2) Investments		9140	0.00			
3) Accounts Receivable		9150	0.00			
4) Due from Grantor Government		9200	0.00	www.	ļ	
5) Due from Other Funds		9290	0.00			
6) Stores		9310	0.00	-		
7) Prepaid Expenditures		9320	0.00	**************************************		
8) Other Current Assets		9330	0.00	and the state of t		
9) Lease Receivable		9340	0.00	a vicentia		
		9380	0.00	**************************************		
10) Fixed Assets		İ	TO OPERATE DESIGNATION OF THE PERSON OF THE	Addition of the state of the st		
a) Land		9410	0.00	-		
b) Land Improvements		9420	0.00	di vi		
c) Accumulated Depreciation - Land Improvements		9425	0.00	Table 1		
d) Buildings		9430	0.00		Į.	

					E8B5814JN1(2023-2	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
e) Accumulated Depreciation - Buildings		9435	0.00			
f) Equipment		9440	56,833.00	ĺ		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)	A		
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			
I) Accumulated Amortization-Subscription Assets		9475	0.00			
11) TOTAL, ASSETS		54.0	10,878.33			
I. DEFERRED OUTFLOWS OF RESOURCES			10,676.33		~~	
1) Deferred Outflows of Resources		9490				
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00			
LIABILITIES			0.00			
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		Haring		
5) Uneamed Revenue		9650	0.00	9991		
6) Long-Term Liabilities				and the second s		
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			
DEFERRED INFLOWS OF RESOURCES			0,00			
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS		3030	!			
. NET POSITION			0.00			
Net Position, June 30 (G11 + H2) - (I7 + J2)						
THER STATE REVENUE			10,878.33			
STRS On-Behalf Pension Contributions				***************************************		
All Other State Revenue	7690	8590	0.00	0.00	0.	
	All Other	8590	0.00	0.00	0.	
TOTAL, OTHER STATE REVENUE			0.00	0,00	0	
THER LOCAL REVENUE						
Other Local Revenue						
Sales				no en en en en en en en en en en en en en		
All Other Sales		8639	0.00	0.00	0.	
Leases and Rentals		8650	0.00	0.00	0.	
Interest		8660	100.00	100.00	0.	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.	
Fees and Contracts						
All Other Fees and Contracts		8689	0.00	0.00	0.	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.	
TOTAL, OTHER LOCAL REVENUE		İ	100.00	100.00	0.	
TAL, REVENUES			100.00	100.00	0.	
RTIFICATED SALARIES			150.50	.00.00	V.	
ertificated Teachers' Salaries		1100	0.00	0.00	^	
ertificated Pupil Support Salaries		1200	-		0.	
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.	
Other Certificated Salaries		į.	0.00	0.00	0.	
OTAL, CERTIFICATED SALARIES		1900	0,00	0.00	0.	
			0.00	0.00	0.	
ASSIFIED SALARIES		İ	vittalners	village to a		
Classified Instructional Salaries		2100	0.00	0.00	0.0	
Classified Support Salaries		2200	0.00	0.00	0.6	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0	
Cierical, Technical and Office Salaries						

					E8B5814JN1(2023-
	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0,00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0,0
PERS CASDIMation (Alternative		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0
Unemployment Insurance		3401-3402	0,00	0.00	0.0
Workers' Compensation		3501-3502	0.00	0.00	0.09
OPEB, Allocated		3601-3602	0.00	0.00	0.0
OPEB, Active Employees		3701-3702	0.00	0.00	0.0
Other Employee Benefits		3751-3752	0.00	0,00	0,0
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0,00	0.0
BOOKS AND SUPPLIES			0.00	0,00	0.09
Approved Textbooks and Core Curricula Materials		4100			
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0,00	0,00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0,00	0.09
TOTAL, BOOKS AND SUPPLIES		4100	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.09
Subagreements for Services		5100	0.00	0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0,00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and				0.00	0.076
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTAL, EXPENSES			0.00	0.00	0.0%
NTERFUND 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%
THER SOURCES/USES					
SOURCES Cibes Severes				Access of the Principles	
Other Sources			Otherwise		
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 Hamphisted Bayesia		l			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Budget, July 1 Other Enterprise Fund Expenses by Object

49 40246 0000000 Form 63 E8B5814JN1(2023-24)

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%

					E8B3814JN1(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0,00	0,00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0,00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100.00	100.00	0.0%
D. OTHER FINANCING SOURCES/USES			100.00	100.00	0.0%
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.000
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		. 250 , 320	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	· j	0.0%
3) Contributions		6980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0500-0555	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100.00		0.0%
F. NET POSITION			100,00	100.00	0.0%
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10 779 00	40.070.00	
b) Audit Adjustments		9793	10,778.00	10,878.00	0.9%
c) As of July 1 - Audited (F1a + F1b)		9/93	0.00	0.00	0.0%
d) Other Restatements		9795	10,778.00	10,878.00	0.9%
e) Adjusted Beginning Net Position (F1c + F1d)		8/93	0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,778.00	10,878.00	0.9%
Components of Ending Net Position			10,878.00	10,978.00	0.9%
a) Net Investment in Capital Assets		0700			
b) Restricted Net Position		9796	0.00	10,978.00	New
c) Unrestricted Net Position		9797	0.00	0.00	0.0%
-,		9790	10,878.00	0.00	-100.0%

Budget, July 1 Other Enterprise Fund Exhibit: Restricted Net Position Detail

49 40246 0000000 Form 63 E8B5814JN1(2023-24)

2022-23 Estimated Actuals 2023-24 Budget

Resource Description Total, Restricted Net Position 0.00 0.00

					E8B5814JN1(2023-24
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	105,200.00	105,000.00	-0.2%
5) TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	65,000.00	65,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0,00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			65,000,00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,200.00	40,000.00	-0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			j		
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%
E, NET INCREASE (DECREASE) IN NET POSITION (C + D4)	*****		40,200.00	40,000.00	-0.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	699,268.00	739,468.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,268.00	739,468.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			699,268.00	739,468.00	5.7%
Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			739,468,00	779,468,00	5,4%
-					
a) Net Investment in Capital Assets b) Restricted Net Position		9796	0.00	779,468.00	New
c) Unrestricted Net Position		9797	0.00	0.00	0.0%
G. ASSETS	***************************************	9790	739,468.00	0.00	-100.0%
1) Cash				###AAAAAA	
a) In County Treasury		9110	820 052 02	NATIONAL PROPERTY.	
1) Fair Value Adjustment to Cash in County Treasury			820,052.03		
b) in Banks		9111 9120	0.00		1
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		1	0.00		
3) Accounts Receivable		9150	0.00		
4) Due from Grantor Government		9200	0.00	1	
5) Due from Other Funds		9290	0.00	The state of the s	
6) Stores		9310	0.00		
7) Prepaid Expenditures		9320 9330	0.00	and the same of th	
8) Other Current Assets		9330	0.00	Byron LL	
9) Lease Receivable		1	0.00	objects and	
10) Fixed Assets		9380	0.00	PETER SERVICE	
a) Land		9/40	-	distribution of the state of th	
b) Land Improvements		9410	0.00	La separate	
c) Accumulated Depreciation - Land Improvements		9420 9425	0.00	vitrondia	
d) Buildings		i i	0.00	THE ASSESSMENT OF THE STREET	
· · · ·		9430	0.00		

					E8B5814JN1(20
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	1	,	
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS		3473	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES		·····	820,052.03		
1) Deferred Outflows of Resources		0.400			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
			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	il Collection .	
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	1		
d) Compensated Absences			0.00	1	
e) COPs Payable		9665	0.00	Ĭ	
f) Leases Payable		9666	0.00		
		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00	4	
h) Other General Long-Term Liabilities		9669	0.00	- Andrews	
7) TOTAL, LIABILITIES			0.00	Little Control of the	
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00	Programme and the state of the	
. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			820,052.03		
THER STATE REVENUE					**************************************
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	_
All Other State Revenue	All Other	8590	1	0.00	0
TOTAL, OTHER STATE REVENUE	All Other	6590	0.00	0.00	C
THER LOCAL REVENUE			0.00	0.00	(
Other Local Revenue			4	***************************************	
		ļ		***************************************	
Sales				-	
Sale of Equipment/Supplies		8631	0.00	0.00	c
Interest		8660	5,200.00	5,000.00	-3
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	c
Fees and Contracts					_
In-District Premiums/					
Contributions		8674	100,000.00	100 000 00	
All Other Fees and Contracts		8689		100,000.00	0
Other Local Revenue		5009	0.00	0.00	0
All Other Local Revenue			and the second		
All Other Transfers In from All Others		8699	0,00	0.00	0
		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			105,200.00	105,000.00	-0
TAL, REVENUES	11		105,200.00	105,000.00	-0
RTIFICATED SALARIES					
Certif Icated Pupil Support Salaries		1200	0.00	0.00	0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.
OTAL, CERTIFICATED SALARIES			0.00	0.00	
ASSIFIED SALARIES			0.00	0.00	0
Classified Support Salaries		2000		made eggs	
Classifled Supervisors' and Administrators' Salaries		2200	0.00	0.00	0.
Prince Supervisors and Administrators Salaries		2300	0.00	0.00	0.
Aronical, recrinical and Office Salaries		2400	0.00	0.00	0,
Other Classified Salaries		ı	,	,	

					E8B5814JN1(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES		***	0,00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0,00	0,00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
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	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					0.07
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	
Professional/Consulting Services and			0.00	0.00	0.0%
Operating Expenditures		5800	65,000,00	65,000.00	0.00
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	0.0% 0.0%
DEPRECIATION AND AMORTIZATION			10,000.50	00,000.00	0.0%
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			65,000.00	65,000.00	
NTERFUND TRANSFERS			50,000.00	03,000.00	0.0%
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				0.00	0.076
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				0.00	0.0%
SOURCES				***************************************	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00/
(d) TOTAL, USES		•	0.00	0.00	0.0%
CONTRIBUTIONS			0,00	0.00	0.0%
Contributions from Unrestricted Revenues		6980	0.00	2.00	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0330	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			***************************************	de la constante de la constant	
· -/			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,200.00	105,000.00	-0.2%
5) TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0,00	0.0%
6) Enterprise	6000-6999		65,000.00	65,000,00	0.0%
7) General Administration	7000-7999		0.00	0,00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0,00	0.0%
10) TOTAL, EXPENSES			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,200.00	40,000.00	-0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			40,200.00	40,000.00	-0.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	699,268.00	739,468.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,268.00	739,468.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			699,268.00	739,468.00	5.7%
2) Ending Net Position, June 30 (E + F1e)			739,468.00	779,468.00	5.4%
Components of Ending Net Position			the state of the s		
a) Net Investment in Capital Assets		9796	0.00	779,468.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,468.00	0.00	-100.0%

Budget, July 1 Self-insurance Fund Exhibit: Restricted Net Position Detail

49 40246 0000000 Form 67 E8B5814JN1(2023-24)

Resource Description 2022-23 Estimated 2023-24 Actuals Budget Total, Restricted Net Position 2023-24 Sudget 202

,		30.00			E8B5814JN1(2023-24
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	50.00	0.00	-100,0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				www.	
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					2.0,0
a) Sources		6930-8979	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			50.00	0.00	-100.0%
F. NET POSITION	·····			0.00	-100.078
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,795.00	107,845.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,795.00	107,845.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,795.00	107,845.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,845.00	107,845.00	0.0%
Components of Ending Net Position				107,040,000	0.0%
a) Net Investment in Capital Assets		9796	0.00	107,845,00	Nave
b) Restricted Net Position		9797	0.00	0.00	New 0.0%
c) Unrestricted Net Position		9790	107,845.00	0.00	-100.0%
G. ASSETS		****		0.00	-100.078
1) Cash					
a) In County Treasury		9110	1.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,568.40		
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	97,262.26		
3) Accounts Receivable		9200	0.00	- Acceptance	
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00	and the state of t	
7) Prepaid Expenditures		9330	0.00	di-saran	THE PARTY OF THE P
8) Other Current Assets		9340	0.00	1990000	
9) Lease Receivable		9360	0.00		
10) Fixed Assets		0000	0.00		
a) Land		9410	2.00	Sanagatoro	
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		1	0.00		
d) Buildings		9425	0.00	-	
		9430	0.00	and the second s	

Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

49 40246 0000000 Form 73 E8B5814JN1(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent
e) Accumulated Depreciation - Buildings		9435	O.00		Difference
f) Equipment		9440	0,00	1	
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		10 m m m m m m m m m m m m m m m m m m m
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		- Constant
11) TOTAL, ASSETS			107,832.26		
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	1		
5) Uneamed Revenue		9650	0,00		
6) Long-Term Liabilities			0,00		
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		the same
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		
DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. NET POSITION			0,00	***************************************	
Net Position, June 30 (G11 + H2) - (I7 + J2)			107,832.26		
THER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0,00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.0
THER LOCAL REVENUE					0,0
Other Local Revenue					
Sales			and the state of t		
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	50,00	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0,09
Other Local Revenue		ĺ	Toomessale		5,67
All Other Local Revenue		8699	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			50.00	0.00	-100.0%
OTAL, REVENUES			50.00	0.00	-100.0%
ERTIFICATED SALARIES					***************************************
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		İ	0.00	0.00	0.09
Assified Salaries				0,00	0.07
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	
,,		j.			0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	n nn i	A A
		ľ	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300 2400 2900	0.00	0.00	0.0% 0.0% 0.0%

Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

49 40246 0000000 Form 73 E8B5814JN1(2023-24)

					E8B5814JN1(2023-2
	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	į.
Health and Welfare Benefits		3401-3402	0.00	0.00	1
Unemploy ment Insurance		3501-3502	0.00	0.00	1
Workers' Compensation		3601-3602	0.00	0.00	I .
OPEB, Allocated		3701-3702	0.00	0.00	1
OPEB, Active Employees		3751-3752	0.00	0.00	
Other Employee Benefits		3901-3902	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0,00	1	0,09
Materials and Supplies		4300	0.00	1	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0,00	0.03
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.09
SERVICES AND OTHER OPERATING EXPENSES				0.00	0.07
Subagreements for Services		5100	0.00	0.00	
Travel and Conferences		5200	0.00	1	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500		0,00	0.0%
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		3/30	0.00	0.00	0.0%
Operating Expenditures		5800			
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		3900	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
Depreciation Expense					
Amortization Expense-Lease Assets		6900	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION		6920	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
All Other Transfers Out to All Others				**************************************	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7299	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
			0.00	0.00	0.0%
NTERFUND TRANSFERS INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In					
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0%
			0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES				AMPRIO ALI	
Other Sources				400	
				n accounting	
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%
DTAL, OTHER FINANCING SOURCES/USES				0.00	0.0%
(a + c - d + e)		i	0.00	0.00	
			0.00	0.00	0.0%

Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Function

49 40246 0000000 Form 73 E8B5814JN1(2023-24)

					E0036143N1(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0,00	0.0%	
3) Other State Revenue		8300-8599	0,00	0.00	0.0%	
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%	
5) TOTAL, REVENUES			50.00	0.00	-100.0%	
B. EXPENSES (Objects 1000-7999)	**** *******				-100.076	
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	!	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00		0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00		0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENSES			0.00	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,00	0.00	0.0%	
D. OTHER FINANCING SOURCES/USES			50.00	0.00	-100.0%	
1) Interfund Transfers						
a) Transfers in		8900-8929				
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		1000-1029	0.00	0.00	0.0%	
a) Sources		8930-8979				
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		9900-8999	0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0,00	0.0%	
NET POSITION			50.00	0.00	-100.0%	
1) Beginning Net Position				approxim		
a) As of July 1 - Unaudited		0704		La Contraction de la Contracti		
b) Audit Adjustments		9791	107,795.00	107,845.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0%	
d) Other Restatements		0705	107,795.00	107,845.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)		9795	0.00	0.00	0.0%	
2) Ending Net Position, June 30 (E + F1e)			107,795.00	107,845.00	0.0%	
Components of Ending Net Position			107,845.00	107,845.00	0.0%	
a) Net investment in Capital Assets				Table 1		
b) Restricted Net Position		9796	0.00	107,845.00	New	
c) Unrestricted Net Position		9797	0.00	0.00	0.0%	
-,		9790	107,845.00	0.00	-100.0%	

Budget, July 1 Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

49 40246 0000000 Form 73 E8B5814JN1(2023-24)

Resource Description 2022-23 Estimated Actuals Budget

Total, Restricted Net Position 2023-24

Total Restricted Net Position 2023-24

Total Restricted Net Position 2023-24

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					E8B5814JN1(2023-
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	280,060.00	280,060.00	0.0
3) Other State Revenue		8300-8599	2,027,366.00	1,978,644.00	-2.4
4) Other Local Revenue		8600-8799	228,487.00	198,625.00	-13.1
5) TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.1
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,045,148.00	944,080.00	-9.7
2) Classified Salaries		2000-2999	657,051.00	579,004.00	-11.9
3) Employee Benefits		3000-3999	678,333.00	723,057.00	6.6
4) Books and Supplies		4000-4999	438,896.00	48,395.00	-89.0
5) Services and Other Operating Expenditures		5000-5999	437,342.00	372,877.00	-14.7
6) Capital Outlay		6000-6999	53,083.00	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	94,191.00	84,844.00	-9.9
9) TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(868,131.00)	(294,928.00)	-66.0
D. OTHER FINANCING SOURCES/USES			,	, , , , , , , , , , , , , , , , , , , ,	
1) Interfund Transfers				To the second se	
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)			(868,131.00)	(294,928.00)	-66.0
F. FUND BALANCE, RESERVES			(000,101.00)	(201,020.00)	-00,0
1) Beginning Fund Balance				7-	
a) As of July 1 - Unaudited		9791	2,880,521.00	2,012,390.00	-30.1
b) Audit Adjustments		9793	0,00	0,00	0,0
c) As of July 1 - Audited (F1a + F1b)		****	2,880,521.00	2,012,390.00	-30.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			2,880,521.00	2,012,390.00	-30.1
2) Ending Balance, June 30 (E + F1e)			2,012,390.00	1,717,462,00	-14.7
Components of Ending Fund Balance			2,012,000,00	1,717,402,00	-14.7
a) Nonspendable		,			
Revolving Cash		9711	1,000.00	1,000.00	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	141,643.00	141,643.00	0.0
c) Committed		314V	141,043.00	141,043.00	0.0
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		5100	0.00	0.00	0.0
Other Assignments		9780	1 800 747 00	1 E74 940 00	45.00
Adult Education Fund	0000	9780	1,869,747.00	1,574,819.00	-15.8
Adult Education Fund Adult Education Fund	0000	9780	1,869,747.00	4 674 040 00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	0000	9780 9789	2 22	1,574,819.00	
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0
Onassigned Unappropriated Amount 6. ASSETS		9190	0.00	0.00	0.0
1) Cash		ļ		jenijensk	
a) in County Treasury		0140	2 222 442 74	ол-шело	
		9110	2,223,448.71	- In-	
Fair Value Adjustment to Cash in County Treasury Pages		9111	0.00	P A PARAMETER A	
b) in Banks		9120	127.00	AANIMANA	
c) in Revolving Cash Account		9130	1,000.00	ладенного	
d) with Fiscal Agent/Trustee		9135	0.00	*, p. aminut.	
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00	1	

			.		E0D3014JN1(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	31,245,00		
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			2,255,820.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	5.55	A CONTRACTOR OF THE CONTRACTOR	
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3 030	6.47		
			6.47		
J. DEFERRED INFLOWS OF RESOURCES		0000		1	
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,255,814,24		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0,00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0,00	0,00	0,09
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			4		
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	280,060.00	280,060.00	0.09
TOTAL, FEDERAL REVENUE			280,060.00	280,060.00	0.09
OTHER STATE REVENUE					
Other State Apportionments				and the second	
All Other State Apportionments - Current Year		8311	293,000.00	293,000.00	0,09
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
Adult Education Program	6391	8590	1,515,885.00	1,533,588.00	1,29
All Other State Revenue	All Other	8590	218,481.00	152,056.00	-30.49
TOTAL, OTHER STATE REVENUE	741 041101	5555	2,027,366.00	1,978,644.00	-2,49
OTHER LOCAL REVENUE			2,027,000.00	1,570,043.00	~_,~,
Other Local Revenue			and a second	and the state of t	
Sales			an and an an an an an an an an an an an an an	ani populari de	
		0004		2 22	
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	34,000.00	40,000.00	17.69
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Fees and Contracts		ļ		POR AND AND AND AND AND AND AND AND AND AND	
		8671	101,085.00	71,085.00	-29.79
Adult Education Fees				0.00	0.09
Adult Education Fees Interagency Services		8677	0.00	0.00	
		8677	0.00	0.00	
Interagency Services		8677 8699	93,402.00	87,540.00	
Interagency Services Other Local Revenue			denviscophenitate	displaces and the second secon	-6,35
Interagency Services Other Local Revenue All Other Local Revenue		8699	93,402.00	87,540.00	-6.35 0.09
Interagency Services Other Local Revenue All Other Local Revenue Tuition		8699	93,402.00 0.00	87,540.00 0.00	-6.3% 0.0% -13.1%
Interagency Services Other Local Revenue All Other Local Revenue Tuition TOTAL, OTHER LOCAL REVENUE		8699	93,402.00 0.00 228,487.00	87,540,00 0.00 198,625.00	-6.3% 0.0% -13.1%
Interagency Services Other Local Revenue All Other Local Revenue Tuitlon TOTAL, OTHER LOCAL REVENUE		8699	93,402.00 0.00 228,487.00	87,540,00 0.00 198,625.00	-6.3% 0.0% -13.1% -3.1%

					E8B5814JN1(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	382,769.00	394,001.00	2.9%
Other Certificated Salaries		1900	2,099.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,045,148.00	944,080.00	-9.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,399.00	0.00	-100.0%
Classified Support Salaries		2200	72,959.00	71,500.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	146,031.00	135,700.00	-7.1%
Other Classified Salaries		2900	422,662.00	371,804.00	-12.0%
TOTAL, CLASSIFIED SALARIES			657,051.00	579,004.00	-11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	255,593.00	285,541.00	11.7%
PERS		3201-3202	144,051.00	169,365.00	17.6%
OASDI/Medicare/Alternative		3301-3302	68,081.00	63,200.00	-7.2%
Health and Welfare Benefits		3401-3402	167,587.00	171,892.00	2.6%
Unemployment Insurance		3501-3502	8,325,00	3,039.00	-63.5%
Workers' Compensation		3601-3602	31,936.00	27,260.00	-14.6%
OPEB, Allocated OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employees Other Employee Benefits		3751-3752	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	2,760.00	2,760.00	0.0%
			678,333.00	723,057.00	6.6%
BOOKS AND SUPPLIES Approved Textbooks and Core Curricula Materials		4400			
Books and Other Reference Materials		4100	16,796.00	2,000.00	-88.1%
Materials and Supplies		4200	3,100,00	100,00	-96.8%
Noncapitalized Equipment		4300	356,094.00	41,415.00	-88.4%
TOTAL, BOOKS AND SUPPLIES		4400	62,906.00	4,880.00	-92.2%
SERVICES AND OTHER OPERATING EXPENDITURES			438,896.00	48,395,00	-89.0%
Subagreements for Services		5100	0.00	0.00	0.00/
Travel and Conferences		5200	21,342.00	6,730.00	0.0%
Dues and Memberships		5300	2,719.00	2,719.00	-68.5% 0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,050.00	1,850.00	-9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,137.00	15,445.00	-76.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,900.00	1,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	333,994.00	334,033,00	0.0%
Communications		5900	10,200,00	10,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,342.00	372,877.00	-14.7%
CAPITAL OUTLAY			101,012.00	072,011,00	-17.176
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	53,083.00	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			53,083.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				1	***************************************
Tuition			distativada	***	
Tuition, Excess Costs, and/or Deficit Payments			***************************************	T Complete Australia	
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			and decident	and the state of t	2.370
Transfers of Pass-Through Revenues			- Committee of the Comm	American	
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					5.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
			J.JU 1	0.00	0.076

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	94,191.00	84,844.00	-9,9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,191.00	84,844.00	-9.9%
TOTAL, EXPENDITURES			3,404,044.00	2,752,257.00	-19.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN				144 change	
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)	THE STATE OF THE S		0.00	0.00	0.0%

					E8B5814JN1(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	280,060,00	280,060.00	0.09
3) Other State Revenue		8300-8599	2,027,366,00	1,978,644.00	-2,49
4) Other Local Revenue		8600-8799	228,487.00	198,625.00	-13.19
5) TOTAL, REVENUES			2,535,913.00	2,457,329.00	-3.19
B. EXPENDITURES (Objects 1000-7999)			<u> </u>		
1) Instruction	1000-1999		1,891,688.00	1,398,055.00	-26.19
2) Instruction - Related Services	2000-2999		930,571.00	913,004.00	-1.99
3) Pupil Services	3000-3999		264,764.00	228,697.00	-13.65
4) Ancillary Services	4000-4999		0,00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00		
7) General Administration	7000-7999			0.00	0.09
8) Plant Services			94,191.00	84,844.00	-9.99
·	8000-8999	T	222,830.00	127,657.00	-42.79
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			3,404,044.00	2,752,257.00	-19.19
FINANCING SOURCES AND USES (A5 - B10)			(868,131.00)	(294,928.00)	-66.09
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)		***************************************	(868,131.00)	(294,928.00)	-66.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,880,521.00	2,012,390.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		5.55	2,880,521.00	2,012,390,00	-30.1%
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)		3733	2,880,521.00		0.0%
2) Ending Balance, June 30 (E + F1e)				2,012,390.00	-30.1%
			2,012,390.00	1,717,462.00	-14.7%
Components of Ending Fund Balance			and the second s	and a second	
a) Nonspendable				on-same	
Revolving Cash		9711	1,000.00	1,000.00	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	141,643.00	141,643.00	0.0%
c) Committed			na saninya ya	un iquibide	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned			are england		
Other Assignments (by Resource/Object)		9780	1,869,747.00	1,574,819.00	-15,8%
Adult Education Fund	0000	9780	1,869,747.00		
Adult Education Fund	0000	9780		1,574,819.00	
e) Unassigned/Unappropriated	· •		many bid data	.,5, ,,5,5,5	
Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		1		1	
опасо-упом опаругорнатей мінойні		9790	0.00	0.00	0.0

Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

49 40246 0000000 Form 11 E8B5814JN1(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	6391	Adult Education Program	10,202,00	10,202.00
	9010	Other Restricted Local	131,441.00	131,441.00
Total, Restricted Balance			141,643.00	141,643.00

					E8B5814JN1(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES			e skije e e	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	1,823,962,00	1,700,000,00	-6.8
3) Other State Revenue		8300-8599	1,725,000.00	1,900,000.00	10.19
4) Other Local Revenue		8600-8799	463,000.00	520,000.00	12.39
5) TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.79
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	1,144,075.00	1,279,500,00	11.89
3) Employee Benefits		3000-3999	571,002.00	654,743.00	14.7
4) Books and Supplies		4000-4999	1,544,694.00	1,262,000,00	-18.3
5) Services and Other Operating Expenditures		5000-5999	1,249,983.00	1,264,221.00	1.1
6) Capital Outlay		6000-6999	89,484.00	0.00	-100.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0,00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	110,143.00	111,849,00	1,5
9) TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(697,419.00)	(452,313.00)	-35.15
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				- Constitution of the Cons	
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses				(Landonia ed.).	
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(697,419.00)	(452,313.00)	-35,19
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		ĺ			
a) As of July 1 - Unaudited		9791	1,258,839.00	561,420,00	-55.49
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,258,839.00	561,420.00	-55.49
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,258,839.00	561,420.00	-55.49
2) Ending Balance, June 30 (E + F1e)			561,420.00	109,107,00	-80,69
Components of Ending Fund Balance			100		
a) Nonspendable				and the state of t	
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,253.01	109,107.00	-79.59
c) Committed			302,230.01	103,101.00	-19.57
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	
d) Assigned		5.00	0.00	0.00	0.0%
Other Assignments		9780	0.00	0.00	6.00
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
3. ASSETS		3,30	0.00	0.00	0.0%
1) Cash					
a) in County Treasury		9110	470 054 00	of the same	
Fair Value Adjustment to Cash in County Treasury		9111	470,254.29	a management of	
b) in Banks		i	0.00		
c) in Revolving Cash Account		9120	97,249.75	and the second	
d) with Fiscal Agent/Trustee		9130	0.00		
e) Collections Awaiting Deposit		9135	0.00	ikili pikuwoj	
2) Investments		9140	0.00	And the state of t	
3) Accounts Receivable		9150	0.00		
		9200	0.00	desdayopd	
4) Due from Grantor Government		9290	0.00	lagical characters of the control of	

Resource Codes	Object Codes 9310	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
		0.00		
		1		
	9320	29,166.99		
	9330	0.00		
	9340	0.00		
	9380	0.00		
		1		

	9490	0.00	1000000	
	5450			
		0.00		
	0500	70.004.04	-	
		1	vor and a second	
		1	and the same of th	
		0,00		
	9640		1	
	9650	0.00		
		70,091.84		
	9690	0,00	measure.	
		0.00	PRIORE TO THE PR	
		526,579.19		
	8220	1,823,962,00	1,700,000,00	-6.8%
	8221	1		0.0%
	8290			0.0%
		1	1	-6,8%
		1,020,002.00	1,7 00,000.00	-0,0,0
	8620	1 725 000 00	4 000 000 00	40.40
		1		10.1%
	6390		I	0.0%
		1,725,000,00	1,900,000.00	10.1%
			-	

			i i	
	8631	0.00	0.00	0.0%
	8634	350,000.00	350,000.00	0.0%
	8650	0.00	0.00	0.0%
	8660	7,000.00	15,000.00	114.3%
	8662	0.00	0.00	0.0%
	8677	103,000.00	150,000.00	45.6%

	8699	3,000,00	5.000.00	66.7%
		463,000,00		12.3%
		ļ		2.7%
		4,011,302.00	4,120,000.00	2.176
	1300	0.00		
		1	1	0.0%
	1900		1	0.0%
		0,00	0.00	0.0%
	I	1		10.0%
	2300	182,451.00	195,500.00	7.2%
	2400	0.00	55,000.00	New
	2900	26,413.00	0.00	-100.0%
		1,144,075.00	1,279,500.00	11.8%
	3101-3102	0.00	0.00	0.0%
	3201-3202	233,929.00	275,945.00	18.0%
	3301-3302	78,971.00	97,885.00	24.0%
	· 1		1	
	3401-3402	231.987.00	252 164 BB 1	H 74.
	3401-3402 3501-3502	231,987.00 5,161.00	252,164.00 2,559.00	8.7% -50.4%
		9490 9500 9590 9610 9640 9650 9690 8220 8221 8290 8520 8590 8631 8634 8650 8660 8662 8677 8699 1300 1900 2200 2300 2400 2900	\$96,871.03 \$490 0.00 0.00 9500 9500 9610 0.00 9640 9650 0.00 70,091.84 9690 0.00 526,579.19 8220 1,823,962.00 8221 0.00 8290 0.00 1,725,000.00 8590 0.00 1,725,000.00 8662 0.00 8662 0.00 8677 103,000.00 8662 0.00 8677 103,000.00 8699 3,000.00 463,000.00 1900 0.00 1300 1900 0.00 1300 1900 0.00 2200 2301-3202 233,923.00 3101-3102 0.00 3101-3102 0.00 3101-3102 0.00 31101-3102 0.00 3321-3202 233,923.00	\$98,671.03

E8B58					
)23-24 Budget	2023-24 Budget Perce				
0,00	0,00				
0.00	0.00				
600,00	600,00				
654,743.00	654,743.00				
0.00	0.00				
132,000.00	132,000.00				
30,000.00	30,000.00				
1,100,000.00	1,100,000.00				
1,262,000.00	1,262,000.00				
1,150,000.00	1,150,000.00				
3,100.00	3,100,00				
500.00	500.00				
0.00	0.00				
15,000.00	15,000.00				
14,500.00	14,500.00				
0.00	0.00				
23,750.00	23,750.00				
55,271.00	55,271.00				
2,100.00	2,100.00				
1,264,221.00	1,264,221.00				
0,00	0,00				
0.00	0.00				
0.00	0.00				
0,00	0,00				
0.00	0.00				
0.00	0.00				
	· V				
0.00	0.00				
0.00	0.00				
0.00	0.00				
111,849.00	111,849.00				
111,849.00	111,849.00				
4,572,313.00	4,572,313.00				
- Control of the Cont					
al de la companya de la companya de la companya de la companya de la companya de la companya de la companya de					
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0.00	0.00				
0.00	0.00				
0.00	0.00				
0.00	0.00				
0.00	0.00				

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

49 40246 0000000 Form 13 E8B5814JN1(2023-24)

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%

					E8B5814JN1(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES					*	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	1,823,962.00	1,700,000.00	-6.89	
3) Other State Revenue		8300-8599	1,725,000.00	1,900,000,00	10.1%	
4) Other Local Revenue		8600-8799	463,000.00	520,000.00	12.39	
5) TOTAL, REVENUES			4,011,962.00	4,120,000.00	2.79	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09	
3) Pupil Services	3000-3999		4,584,976.00	4,443,464.00	-3.1%	
4) Ancillary Services	4000-4999		0.00	0,00	0.0%	
5) Community Services	5000-5999		0,00	0,00	0.0%	
6) Enterprise	6000-6999		0,00	0,00	0,0%	
7) General Administration	7000-7999		110,143.00	111,849.00	1.5%	
8) Plant Services	8000-6999		14,262.00	17,000.00	19.2%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			4,709,381.00	4,572,313.00	-2.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		***************************************				
D. OTHER FINANCING SOURCES/USES			(697,419.00)	(452,313.00)	-35.1%	
1) Interfund Transfers						
a) Transfers In		9000 9000				
b) Transfers Out		8900-8929 7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		7000-7029	0.00	0.00	0.0%	
a) Sources						
b) Uses		8930-8979	0.00	0.00	0.0%	
3) Contributions		7630-7699	0,00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		6980-8999	0.00	0.00	0.0%	
***************************************			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(697,419.00)	(452,313.00)	-35.1%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Belance						
a) As of July 1 - Unaudited		9791	1,258,839.00	561,420.00	-55.4%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,258,839.00	561,420.00	-55.4%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,258,839.00	561,420.00	-55.4%	
2) Ending Balance, June 30 (E + F1e)			561,420.00	109,107.00	-80.6%	
Components of Ending Fund Balance				į		
a) Nonspendable				-		
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	29,166.99	0.00	-100,0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	532,253.01	109,107.00	-79.5%	
c) Committed			***************************************	api politica		
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned		ĺ			2.0%	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		I		0.00	0.074	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Budget, July 1 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Mik, Pregnant & Lactating Students)	532,253.01	109,107,00
Total, Restricted Balance			532,253.01	109,107,00

				E8B5814JN1(2023-24	
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		6100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	50.00	50.00	0.0
5) TOTAL, REVENUES			50.00	50.00	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)			50.00	50.00	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				- Company	
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.00	50,00	0,0
F. FUND BALANCE, RESERVES	***************************************				
1) Beginning Fund Balance			ST. COLOR	roomanda.	
a) As of July 1 - Unaudited		9791	4,605.00	4,655.00	1.1
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			4,605.00	4,655.00	1.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			4,605.00	4,655.00	1.1
2) Ending Balance, June 30 (E + F1e)			4,655.00	4,705,00	1,1
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		· ·			5.0
Other Assignments		9780	4,655.00	4,705.00	1,1
Deferred Maintenance Fund	0000	9780	4,655.00	3,700,00	1,,,
Deferred Maintenance Fund	0000	9780	.,	4,705.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
ASSETS				5.50	0.0.
1) Cash			LANGUIGH A	oranie propinski	
a) in County Treasury		9110	4,654.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	Website	
b) In Banks		9120	0.00	THE PROPERTY OF THE PROPERTY O	
c) in Revolving Cash Account		9130	0.00	- in-charles	
d) with Fiscal Agent/Trustee		9135	0.00		
to the control of the		0.00	0.00		
e) Collections Awaiting Deposit		9140	0.00	ŧ	

					E8B5814JN1(2023-24		
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			4,654.75				
H. DEFERRED OUTFLOWS OF RESOURCES	· · · · · · · · · · · · · · · · · · ·						
1) Deferred Outflows of Resources		9490	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00				
1. LIABILITIES							
1) Accounts Payable		9500	0.00		-		
2) Due to Grantor Governments		9590	0.00		-		
3) Due to Other Funds		9610	0.00		and the second		
4) Current Loans		9640			or or other particular		
5) Uneamed Revenue		9650	0.00		p-processor and the processor		
6) TOTAL, LIABILITIES			0,00		New York		
J. DEFERRED INFLOWS OF RESOURCES	***************************************	***************************************	5.30				
1) Deferred Inflows of Resources		9690	0.00				
2) TOTAL, DEFERRED INFLOWS			0,00		The Paris of the P		
K. FUND EQUITY			0.00 }				
(G10 + H2) - (I6 + J2)			4,654.75				
LCFF SOURCES			1,004,70				
LCFF Transfers							
LCFF Transfers - Current Year		8091	0.00	0.00	0.0		
LCFF/Revenue Limit Transfers - Prior Years		8099	0,00	0.00			
TOTAL, LCFF SOURCES		0000	0.00	0.00	0.09		
OTHER STATE REVENUE			0.00	0.00	0.09		
All Other State Revenue		8590	0,00	0.00	0.00		
TOTAL, OTHER STATE REVENUE		0030	0.00	0.00	0.09		
OTHER LOCAL REVENUE			0.00	0.00	0.0%		
Other Local Revenue							
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00		
Sales		0023	0.00	0.00	0.09		
Sale of Equipment/Supplies		8631	0,00	0.00	0.05		
Interest		8660	50.00	50,00	0.05		
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00		0.09		
Other Local Revenue		0002	0.00	0.00	0.09		
Ali Other Local Revenue		8699					
All Other Transfers in from All Others		8799	0.00	0.00	0.09		
TOTAL, OTHER LOCAL REVENUE		6755	1 1	0.00	0.0%		
TOTAL, REVENUES			50.00	50.00	0.09		
CLASSIFIED SALARIES			50.00	50.00	0.0%		
Classified Support Salaries		2222					
Other Classified Salaries		2200	0,00	0.00	0.0%		
TOTAL, CLASSIFIED SALARIES		2900	0.00	0.00	0.0%		
MPLOYEE BENEFITS	· · · · · · · · · · · · · · · · · · ·		0,00	0.00	0.0%		
STRS		3101-3102			<u>.</u>		
PERS			0.00	0.00	0.0%		
OASDI/Medicare/Alternative		3201-3202 3301-3302	0.00	0.00	0.0%		
ar read the second of the seco			0.00	0.00	0.0%		
Health and Welfare Benefits							
Health and Welfare Benefits		3401-3402	0.00	0.00			
Unemployment insurance		3401-3402 3501-3502	0.00 0.00	0.00	0.0%		
Unemployment Insurance Workers' Compensation		3401-3402 3501-3502 3601-3602	0.00 0.00 0.00	0.00	0.0%		
Unemployment Insurance Workers' Compensation OPEB, Allocated		3401-3402 3501-3502 3601-3602 3701-3702	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%		
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees		3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%		
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits		3401-3402 3501-3502 3601-3602 3701-3702	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%		
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0% 0.0%		
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS OOKS AND SUPPLIES		3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%		
Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					0.070
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	
Subscription Assets		6700	0.00	1	0.0%
TOTAL, CAPITAL OUTLAY		0,00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0,00	0.0%
Debt Service					
Debt Service - Interest		7438			
Other Debt Service - Principal			0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	0,00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS	W// //		0.00	0.00	0.0%
INTERFUND TRANSFERS IN				NO PERSONAL PROPERTY OF THE PERSONAL PROPERTY	
Other Authorized Interfund Transfers in		0040			
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
Other Authorized Interfund Transfers Out		70.0			
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.0%
SOURCES				* distance	
Other Sources			***************************************		
Transfers from Funds of Lapsed/Reorganized LEAs					
Long-Term Debt Proceeds		8965	0.00	0.00	0.0%
Proceeds from Leases		2070			
Proceeds from SBITAs		8972	0.00	0.00	0.0%
All Other Financing Sources		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES		8979	0.00	0.00	0.0%
USES			0.00	0.00	0.0%
			in the second se	Care Care	
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 Contribution from Hamatista d Bassacus				Millodines	
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%

					E8B5814JN1(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0,00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0,00	0,00	0.0%	
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%	
5) TOTAL, REVENUES			50.00	50.00	0.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0,00	0.00	0.0%	
5) Community Services	5000-5999		0,00	0.00	0.0%	
6) Enterprise	6000-6999		0,00	0,00	0.0%	
7) General Administration	7000-7999		0,00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00		
9) Other Outgo	9000-9999	Except 7600-7699	0,00		0.0%	
10) TOTAL, EXPENDITURES	3000-3333	Except 7000-7033	1 1	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%	
D. OTHER FINANCING SOURCES/USES			50.00	50,00	0.0%	
1) Interfund Transfers						
a) Transfers In						
b) Transfers Out		8900-8929	0.00	0.00	0.0%	
		7600-7629	0.00	0,00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0,00	0,0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,00	50,00	0.0%	
F. FUND BALANCE, RESERVES			-			
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	4,605.00	4,655.00	1.1%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			4,605.00	4,655.00	1.1%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			4,605.00	4,655.00	1.1%	
2) Ending Balance, June 30 (E + F1e)			4,655.00	4,705.00	1.1%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed			- Table of the state of the sta	5.50	0.0%	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned			5.50	0.00	0.076	
Other Assignments (by Resource/Object)		9780	4,655.00	4 705 00	4 4	
Deferred Maintenance Fund	0000	9780	į.	4,705.00	1.1%	
Deferred Maintenance Fund	0000	9780	4,655.00			
e) Unassigned/Unappropriated	0000	9100	Mandelles	4,705.00		
Reserve for Economic Uncertainties				(enhancedous		
Unassigned/Unappropriated Amount		9789	0.00	0,00	0.0%	
оневыйном онарргориятел Ашоли		9790	0.00	0.00	0.0%	

Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Baiance Detail

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Total, Restricted Balance2022-23
Estimated Actuals2022-23
Estimated ActualsDescription0.00

					E8B5814JN1(2023
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	1,053,206.00	550,000.00	-47.8
5) TOTAL, REVENUES			1,053,206.00	550,000.00	-47.8
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	199,094.00	179,157.00	-10.6
3) Employee Benefits		3000-3999	75,043.00	67,988.00	-9.4
4) Books and Supplies		4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures		5000-5999	53,601,00	52,851.00	-1.
6) Capital Outlay		6000-6999	11,807,911.00	9,762,100.00	-17,
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0.00	0,
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			12,135,649.00	10,062,096.00	-17.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,082,443.00)	(9,512,096,00)	-14,:
D. OTHER FINANCING SOURCES/USES			(11,502,445.50)	(9,512,030,00)	-14,
1) Interfund Transfers					
a) Transfers In		8900-8929	1,046,00	0.00	-100.
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses		7000 7020	0.00	0.00	0.
a) Sources		8930-8979	29,741,356.00	200	400
b) Uses		7630-7699	0.00	0.00	-100.
3) Contributions		8980-8999	0.00	1	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0395	29,742,402.00	0.00	0.
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	-100.
F. FUND BALANCE, RESERVES			18,659,959.00	(9,512,096.00)	-151,
1) Beginning Fund Balance				or the state of th	
a) As of July 1 - Unaudited					
b) Audit Adjustments		9791	8,363,243.00	27,023,202.00	223.
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0,00	0.0
d) Other Restatements		0705	8,363,243.00	27,023,202.00	223.
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			8,363,243.00	27,023,202.00	223.
Components of Ending Fund Balance			27,023,202,00	17,511,106.00	-35,2
a) Nonspendable		Ĭ			
Revolving Cash		9711	0.00	0.00	0.0
Stores Prepaid Items		9712	0.00	0.00	0.0
		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	27,023,202.00	17,511,106.00	-35.2
c) Committed				de entre de la companya de la compan	
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		ļ	e e e e e e e e e e e e e e e e e e e	- deleteración	
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated			delibbagospy	non-virusion.	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
. ASSETS			and and and and and and and and and and		
1) Cash			природиния	NAMA AND AND AND AND AND AND AND AND AND AN	
a) in County Treasury		9110	33,919,557.47	and designation of the second	
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		
		í	1	1	
2) Investments		9150	0.00	and the second s	

					E8B5814JN1(2023-2	
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	ļ		
10) TOTAL, ASSETS			33,919,557.47			
H. DEFERRED OUTFLOWS OF RESOURCES	A					
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	***************************************		
I. LIABILITIES			0.00			
1) Accounts Payable		9500	246.70			
2) Due to Grantor Governments			216.78			
3) Due to Other Funds		9590	0,00			
		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0,00			
6) TOTAL, LIABILITIES			216.78			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0,00			
C. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			33,919,340.69			
EDERAL REVENUE						
FEMA		8281	0,00	0.00	c	
All Other Federal Revenue		8290	0.00	0.00	C	
TOTAL, FEDERAL REVENUE			0.00	0.00	d	
OTHER STATE REVENUE						
Tax Relief Subventions						
Restricted Levies - Other				***************************************		
Homeowners' Exemptions		8575	0,00	0,00	0	
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0	
All Other State Revenue		8590	0.00			
TOTAL, OTHER STATE REVENUE		6550	0.00	0.00	0	
OTHER LOCAL REVENUE			0.00	0.00	0	
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll		8615	0.00	0.00	0	
Unsecured Roll		8616	0.00	0.00	0	
Prior Years' Taxes		8617	0,00	0.00	0	
Supplemental Taxes		8618	0.00	0.00	o	
Non-Ad Valorem Taxes						
Parcel Taxes		8621	0.00	0.00	0	
Other		8622	0.00	0.00	0	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0	
Sales		-			·	
Sale of Equipment/Supplies		8631	0.00	0.00	o	
Leases and Rentals		8650	0.00	1		
Interest		8660	1	0.00	0	
Net Increase (Decrease) in the Fair Value of Investments		1	530,000.00	550,000.00	3	
Other Local Revenue		8662	0.00	0.00	0	
				d very series		
All Other Local Revenue		8699	523,206.00	0.00	-100	
All Other Transfers In from All Others		8799	0.00	0.00	0	
TOTAL, OTHER LOCAL REVENUE			1,053,206,00	550,000.00	-47	
OTAL, REVENUES			1,053,206.00	550,000.00	-47	
LASSIFIED SALARIES					***************************************	
Classified Support Salaries		2200	0.00	0.00	0	
Classified Supervisors' and Administrators' Salaries		2300	199,094.00	179,157.00	-10.	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.	

					E8B5814JN1(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			199,094.00	179,157.00	-10,0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,180,00	35,122,00	-12.6%
OASDI/Medicare/Alternative		3301-3302	14,891.00	13,366.00	-10.2%
Health and Welfare Benefits		3401-3402	14,637.00	14,637.00	0.0%
Unemployment Insurance		3501-3502	983.00	887.00	-9.8%
Workers' Compensation		3601-3602	3,750.00	3,374.00	-10.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	602.00	602,00	0.0%
BOOKS AND SUPPLIES			75,043.00	67,988.00	-9.4%
Books and Other Reference Materials		4200			
Materials and Supplies		4200	0.00	0.00	0.0%
Noncapitalized Equipment		4300	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		4400	0,00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
Subagreements for Services		5100	0.00	2.00	0.00/
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,300.00	1	0.0%
Transfers of Direct Costs		5710	0,00	41,300.00 0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,301,00	11,551.00	-6.1%
Communications		5900	0,00	0,00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,601.00	52,851.00	-1.4%
CAPITAL OUTLAY					
Land		6100	58,663,00	54,600.00	-6.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,749,248.00	9,707,500.00	-17.4%
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			11,807,911.00	9,762,100,00	-17.3%
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				or and a second	
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			12,135,649.00	10,062,096,00	-17.1%
NTERFUND TRANSFERS				-	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN		8919	1,046.00	0.00	-100.0%
INTERFUND TRANSFERS OUT			1,046.00	0.00	-100.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.0%
SOURCES					
Proceeds			- Contraction of the Contraction	option and the state of the sta	
Proceeds from Sale of Bonds		8951	29,741,356.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources			0.00	0.00	0.0%
County School Bldg Aid		8961	0.00	0.00	0.0%
-			0.00	0.00	0.0%

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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			29,741,356.00	0.00	-100,0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0,0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,742,402.00	0.00	-100.0%

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Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.09	
2) Federal Revenue		8100-8299	0.00	0.00	0.09	
3) Other State Revenue		8300-8599	0.00	0.00	0.09	
4) Other Local Revenue		8600-8799	1,053,206.00	550,000.00	-47.89	
5) TOTAL, REVENUES			1,053,206.00	550,000.00	-47.89	
B. EXPENDITURES (Objects 1000-7999)	***************************************		***			
1) Instruction	1000-1999		0.00	0.00	0.09	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0	
3) Pupil Services	3000-3999		0.00	0.00	0.09	
4) Ancillary Services	4000-4999		0,00	0.00	0.0	
5) Community Services	5000-5999		0.00	0.00	0.09	
6) Enterprise	6000-6999		0.00	0.00	0.09	
7) General Administration	7000-7999		0.00	0.00	0.09	
8) Plant Services	8000-8999		12,135,649.00	10,062,096.00	-17.19	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09	
10) TOTAL, EXPENDITURES			12,135,649.00	10,062,096.00	-17.19	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10)						
D. OTHER FINANCING SOURCES/USES			(11,082,443.00)	(9,512,096.00)	-14.29	
1) Interfund Transfers						
a) Transfers In		8000 0000				
b) Transfers Out		8900-8929	1,046.00	0.00	-100.09	
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%	
a) Sources						
b) Uses		8930-8979	29,741,356,00	0,00	-100,0%	
3) Contributions		7630-7699	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0%	
			29,742,402.00	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES			18,659,959.00	(9,512,096.00)	-151.0%	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	8,363,243.00	27,023,202.00	223.1%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			8,363,243.00	27,023,202.00	223.1%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			8,363,243.00	27,023,202.00	223.1%	
2) Ending Balance, June 30 (E + F1e)			27,023,202.00	17,511,106.00	-35.2%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	27,023,202.00	17,511,106.00	-35.2%	
c) Committed		ĺ				
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned				T- NAME OF THE OWNER OWNER OWN		
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		ļ	i i i i i i i i i i i i i i i i i i i		5.0%	
Reserve for Economic Uncertaintles		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local	27,023,202.00	17,511,106.00
Total, Restricted Balance				17,511,106.00

			1		
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	617,595.00	1,220,000.00	97.5
5) TOTAL, REVENUES			617,595,00	1,220,000.00	97.5
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0,00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	123,276.00	96,468.00	-21.7
6) Capital Outlay		6000-6999	349,197.00	670,606.00	92.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			472,473.00	767,074.00	62,4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,122.00	452,926.00	212.1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				1	
a) Transfers In		8900-8929	0,00	0.00	0.0
b) Transfers Out		7600-7629	45,148.00	34,500.00	-23.6
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			(45,148.00)	(34,500.00)	-23.6
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,974.00	418,426.00	318.5
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,603,484.00	4,703,458.00	2.29
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			4,603,484.00	4,703,458.00	2.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			4,603,484.00	4,703,458.00	2.29
2) Ending Balance, June 30 (E + F1e)			4,703,458.00	5,121,884.00	8,99
Components of Ending Fund Balance		ļ	-		
a) Nonspendable			general		
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0,00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	3,269,032.00	3,835,258.00	17.39
c) Committed			o	and a second	
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,434,426.00	1,286,626.00	-10.3%
Capital Facilities Fund	0000	9780	1,434,426.00	and the state of t	
Capital Facilities Fund	0000	9780	office editoras	1,286,626.00	
e) Unassigned/Unappropriated		1	salar ejenossi.	differentiation	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
. ASSETS					
1) Cash			and the state of t	- Transfer	
a) in County Treasury		9110	5,078,927.68	-	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,186.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	· · · · · · · · · · · · · · · · · · ·		2022-23 Estimated		Percent
Description B	Resource Codes	Object Codes	Actuals	2023-24 Budget	Difference
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			5,083,113.72		
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) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0000	0.00	PRODUCE	
K, FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (16 + J2)			5,083,113,72	***************************************	
OTHER STATE REVENUE			5,063,113,72		
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
Other Subventions/In-Lieu Taxes		8575	0.00	0.00	0
All Other State Revenue		8576	0.00	0.00	0
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	0.
			0.00	0.00	0.
OTHER LOCAL REVENUE Other Local Revenue					
]		
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.
Unsecured Roll		8616	0.00	0,00	0.
Prior Years' Taxes		8617	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.
Other		8622	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	59,000.00	70,000.00	18.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.
Fees and Contracts					
Mitigation/Developer Fees		8681	558,595.00	1,150,000.00	105.
Other Local Revenue			,		.55.
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			617,595.00	1	
DTAL, REVENUES			1	1,220,000.00	97.
ERTIFICATED SALARIES			617,595.00	1,220,000,00	97,
Other Certificated Salaries		1000			
TOTAL, CERTIFICATED SALARIES		1900	0.00	0.00	0.0
			0.00	0.00	0.0
LASSIFIED SALARIES			and the state of t		
Classified Support Salaries					
Classified Support Salaries Classified Supervisors' and Administrators' Salaries		2200 2300	0.00	0.00	0.0

					E8B5814JN1(2023-2
Description R	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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 EMPLOYEE BENEFITS			0.00	0.00	0.0%
STRS		2404 0400			
PERS		3101-3102	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3201-3202 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					0.0%
Approved Textbooks and Core Curricula Materials		4100	0,00	0.00	0.0%
Books and Other Reference Materials		4200	0,00	0.00	0.0%
Materials and Supplies		4300	0,00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,276.00	96,468.00	-21.7%
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 Communications		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00	0.00	0.0%
CAPITAL OUTLAY			123,276.00	96,468.00	-21.7%
Land		0400			
Land Improvements		6100 6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00 349,197.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	670,606.00	92.0%
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			349,197.00	670,606.00	92.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				3.0,000,00	32.0%
Other Transfers Out				and the second	
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			472,473,00	767,074.00	62.4%
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			Atlanta		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		ĺ	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	45,148.00	34,500.00	-23.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,148.00	34,500.00	-23.6%
OTHER SOURCES/USES SOURCES			nioopenaps		
Proceeds			Milwahany		
Proceeds from Disposal of Capital Assets		9052	* **		
Other Sources		8953	0.00	0.00	0.0%
alifornia Dept of Education		l	annineri		is .

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			5.55	0.00	0.0%
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			0,00	0,00	0.076
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	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(45,148.00)	(34,500.00)	0.0% -23.6%

					E8B5814JN1(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0,00	0.00	0.09
4) Other Local Revenue		8600-8799	617,595.00	1,220,000.00	97.59
5) TOTAL, REVENUES			617,595.00	1,220,000.00	97.59
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0,00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0,09
8) Plant Services	8000-8999		472,473.00	767,074.00	62.49
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			472,473.00	767,074.00	62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			145,122.00	452,926.00	212.19
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,148.00	34,500.00	-23.6%
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			(45,148.00)	(34,500.00)	-23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			99,974.00	418,426.00	318.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,603,484.00	4,703,458.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,603,484.00	4,703,458.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,603,484.00	4,703,458.00	2.2%
2) Ending Balance, June 30 (E + F1e)			4,703,458.00	5,121,884.00	8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepald Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,269,032.00	3,835,258.00	17,3%
c) Committed				Manage of the Stat	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		ĺ	No. of the Control of	- Control Cont	
Other Assignments (by Resource/Object)		9780	1,434,426.00	1,286,626.00	-10.3%
Capital Facilities Fund	0000	9780	1,434,426.00	emili de la constante de la co	
Capital Facilities Fund	0000	9780	The state of the s	1,286,626.00	
e) Unassigned/Unappropriated			dddina dd	No. of Contract of	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

	Resource	Description	2022-23 Estimated 2023-24 Actuals Budget
	9010	Other Restricted Local	3,269,032.00 3,835,258.00
Total, Restricted Balance			3,269,032.00 3,835,258.00

A. REVENUES 1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Cartificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) of REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Junaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements c) As of July 1 - Audited (F1a + F1b) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	2022-23 Estimated Actuals 0.00 0.00 0.00 1,119,200.00 1,119,200.00 0.00 0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.0	2023-24 Budget 0.00 0.00 1,058,000.00 1,058,000.00 0.00 0.00 0.00 25,700.00 598,000.00 0.00 0.00 434,300.00 0.00 0.00 0.00 0.00 1,596,299.00 0.00 1,596,299.00 0.00	Percent Difference 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 7. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 0.00 1.119,200.00 1.119,200.00 0.00 0.00 0.00 0.00 1.405,426.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 1,058,000.00 1,058,000.00 0.00 0.00 0.00 25,700.00 598,000.00 0.00 0.00 434,300.00 0.00 0.00 0.00 0.00 0.00 1,596,299.00 0.00 1,596,299.00 0.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Suppiles 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 5) Uses 5) Uses 5. FUET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 7. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Junudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 0.00 1.119,200.00 1.119,200.00 0.00 0.00 0.00 0.00 1.405,426.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 1,058,000.00 1,058,000.00 0.00 0.00 0.00 25,700.00 598,000.00 0.00 0.00 434,300.00 0.00 0.00 0.00 0.00 0.00 1,596,299.00 0.00 1,596,299.00 0.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balanca (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 1,119,200.00 1,119,200.00 0.00 0.00 0.00 0.00 1,405,426.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,058,000.00 1,058,000.00 0.00 0.00 0.00 25,700.00 598,000.00 0.00 434,300.00 0.00 0.00 0.00 0.00 0.00 0.00 1,596,299.00 0.00 1,596,299.00 0.00	0 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5 -2 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5
4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES 2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER PINANCING SOURCES AND USES (A5 - B9) 7. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES 2. EXET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 3. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements a) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	1,119,200.00 1,119,200.00 0.00 0.00 0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 1,882,525.00 0.00 1,882,525.00 0.00	1,058,000.00 1,058,000.00 0.00 0.00 0.00 0.00 25,700.00 598,000.00 0.00 434,300.00 0.00 0.00 0.00 0.00 0.00 1,596,299.00 0.00 1,596,299.00 0.00	0 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5 -2 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5 -5
B. EXPENDITURES 1) Cortificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES ENET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	1,119,200.00 0.00 0.00 0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 1,882,525.00 0.00 1,882,525.00 0.00	1,058,000.00 0.00 0.00 0.00 0.00 25,700.00 598,000.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-5-5 -5-5 -0 0 0 0 0 0 0 -5-7 0 0 -5-5 -2-51 -2-51 0 0 0 1 -1-5 0 -1-5 -1-5 -1-5 -1-5 -
B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 5. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Slores Prepaid Items All Others b) Restricted c) Committed	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 0.00 0.00 0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 1,882,525.00 0.00 1,882,525.00 0.00	1,058,000.00 0.00 0.00 0.00 0.00 25,700.00 598,000.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-5-5-00 00 00 00 00 00 -5-5-00 00 00 00 -2-5-10 -1-5-0
1) Certificated Salaries 2) Classifled Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expanditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Laudited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 0.00 0.00 0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 1,882,525.00 0.00 1,882,525.00 0.00	0.00 0.00 0.00 0.00 25,700.00 598,000.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 0.00 434,300.00	0 0 0 0 0 57 0 0 -251 0 0 0 0 -251
2) Classifled Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 1,882,525.00 0.00 0.00	0.00 0.00 0.00 25,700.00 598,000.00 0.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-251 -251 -251 -251 -15.
3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 1,882,525.00 0.00 0.00	0.00 0.00 0.00 25,700.00 598,000.00 0.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-251 -251 -251 -251 -15.
4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 7. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	400-4999 5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 1,882,525.00 0.00 0.00	0.00 0.00 25,700.00 598,000.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00	-55 -251 0 0 0 0 0 0 0 -251
5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES 2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89) 0. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES 2. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 3. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 0.00 1,405,426.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 25,700.00 598,000.00 0.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00	-55 -251 0 0 0 0 0 0 -251 -15
6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES 2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) 2. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES 2. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 3. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items Ail Others b) Restricted c) Committed	5000-5999 6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 1,405,426.00 0.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	25,700.00 598,000.00 0.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-55 -251 -251 -15 0
7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES 2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER PHANCING SOURCES AND USES (A5 - 89) 2. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed	6000-6999 7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	1,405,426.00 0.00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	598,000.00 0.00 0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-55 -251 -251 -15 0
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES 2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9) 3. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES 4. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7100-7299, 7400-749 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0,00 0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0,00 0,00 623,700.00 434,300.00 0,00 0,00 0,00 0,00 434,300.00 1,596,299.00 0,00 1,596,299.00 0,00	-25 -25 -25 -251 -15 0
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	0.00 1,405,426.00 (286,226.00) 0.00 0.00 0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00	0.00 623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00	-251 -251 -251 -150 -151
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) C. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed	8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	1,405,426,00 (286,226.00) 0,00 0,00 0,00 0,00 0,00 (286,226.00) 1,882,525.00 0,00 1,882,525.00 0,00	623,700.00 434,300.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-55 -25 0 0 0 0 -251
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7600-7629 8930-8979 7630-7699 8980-8999 9791	(286,226.00) 0.00 0.00 0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	434,300.00 0.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-251 0 0 0 0 0 -251 -15
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7600-7629 8930-8979 7630-7699 8980-8999 9791	0.00 0.00 0.00 0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00	-15 0 -15
1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7600-7629 8930-8979 7630-7699 8980-8999 9791	0.00 0.00 0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-15 0 -251 -15
a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7600-7629 8930-8979 7630-7699 8980-8999 9791	0.00 0.00 0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-15 0 -251 -15
b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7600-7629 8930-8979 7630-7699 8980-8999 9791	0.00 0.00 0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-15 0 -251 -15
2) Other Sources a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	8930-8979 7630-7699 8980-8999 9791 9793	0.00 0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	0.00 0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00	-15 -15
a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7630-7699 8980-8999 9791 9793	0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00	-151 -151 -15
b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	7630-7699 8980-8999 9791 9793	0.00 0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	0.00 0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00	-15 (-15
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed	8980-8999 9791 9793	0.00 0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	0.00 0.00 434,300.00 1,596,299.00 0.00 1,596,299.00 0.00	-15 -15 -15
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	9791 9793	0.00 (286,226.00) 1,882,525.00 0.00 1,882,525.00 0.00	1,596,299.00 0.00 1,596,299.00 0.00	-15 -15 -15
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 5. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	9793	1,882,525.00 0.00 1,882,525.00 0.00	1,596,299.00 0.00 1,596,299.00 0.00	-251 -15 0 -15
FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	9793	1,882,525.00 0.00 1,882,525.00 0.00	1,596,299.00 0.00 1,596,299.00 0.00	-18 C -18
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	9793	0.00 1,882,525.00 0.00	0.00 1,596,299.00 0.00	0 -15
a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	9793	0.00 1,882,525.00 0.00	0.00 1,596,299.00 0.00	0 -15
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	9793	0.00 1,882,525.00 0.00	0.00 1,596,299.00 0.00	-15
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed		1,882,525.00 0.00	1,596,299.00 0.00	-15
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed	9795			C
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed		1,882,525.00	1	
Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed			1,596,299.00	-15
a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed		1,596,299.00	2,030,599.00	27
Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed				
Stores Prepaid Items All Others b) Restricted c) Committed		1	-	
Prepaid Items All Others b) Restricted c) Committed	9711	0.00	0.00	o
All Others b) Restricted c) Committed	9712	0.00	0,00	C
b) Restricted c) Committed	9713	0.00	0,00	0
c) Committed	9719	0.00	0.00	0
	9740	1,508,970.00	1,910,970.00	26
Stabilization Arrangements	*****	1,000,0,0,0	1,510,510.00	20
	9750	0.00	0.00	
Other Commitments	9760	0.00	1	0
d) Assigned	3100	0.00	0.00	0
Other Assignments	9780	07 220 00	440.000.00	
Special Reserve Fund for Capital Outlay Projects 0000		87,329.00	119,629.00	37
Special Reserve Fund for Capital Outlay Projects 0000	9780	87,329.00		
e) Unassigned/Unappropriated	9780		119,629.00	
Reserve for Economic Uncertainties	A		neprofusqui	
Unassigned/Unappropriated Amount	9789	0.00	0.00	0.
ASSETS	9790	0.00	0.00	0.
ASSETS I) Cash				
a) in County Treasury	2442		į	
	9110	516,763.54	and the same	
Fair Value Adjustment to Cash in County Treasury b) in Banks	9111	0.00	ab merren sa	
	9120	884.00	e de deservation de la constant de l	
c) in Revolving Cash Account				
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit	9130 9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent
2) Investments		9150			Difference
3) Accounts Receivable		9200	0.00 825,64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1		
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		9360	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			518,473.18		
1) Deferred Outflows of Resources		0400		A	
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
I. LIABILITIES			0.00		
1) Accounts Payable					
2) Due to Grantor Governments		9500	.22		
3) Due to Other Funds		9590	0.00		
4) Current Loans		9610	0,00		
5) Uneamed Revenue		9640	0.00		
6) TOTAL, LIABILITIES		9650	0.00	Wy.	
J. DEFERRED INFLOWS OF RESOURCES			.22		
1) Deferred Inflows of Resources					
2) TOTAL, DEFERRED INFLOWS		9690	0.00	A STATE OF THE STA	
			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			518,472.96		
FEDERAL REVENUE FEMA					
All Other Federal Revenue		8281	0.00	0.00	0.
		8290	0.00	0,00	0.
TOTAL, FEDERAL REVENUE			0.00	0,00	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	0.6
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE Other Local Revenue				9	
Community Redevelopment Funds Not Subject to LCFF Deduction Sales		8625	1,000,000.00	1,000,000.00	0.
				-	
Sale of Equipment/Supplies		8631	0,00	0.00	0.0
Leases and Rentals		8650	43,000.00	45,000.00	4.7
Interest		8660	76,200.00	13,000.00	-82,9
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		1	1,119,200.00	1,058,000.00	-6.5
OTAL, REVENUES			1,119,200.00	1,058,000.00	-6,5
LASSIFIED 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		ĺ	0.00	0.00	0.0
MPLOYEE 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			1	i	
The state of the s		3601-3602	n nn t		
OPEB, Allocated		3601-3602 3701-3702	0.00	0.00	0.0

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					E8B5814JN1(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
Other Employee Benefits		3901-3902	0.00	0.00	0,	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.	
Materials and Supplies		4300	0.00	0.00	0.6	
Noncapitalized Equipment		4400	0.00	0.00	0.	
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.	
Travel and Conferences		5200	0.00	0.00	0.	
Insurance		5400-5450	0.00	0.00	0	
Operations and Housekeeping Services		5500	0.00	0.00	0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	25,700.00	N	
Transfers of Direct Costs		5710	0.00	0.00	0.	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.	
Communications TOTAL SERVICES AND COURSE CONTROL OF THE CONTROL OF		5900	0.00	0.00	0.	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		***	0.00	25,700.00		
CAPITAL OUTLAY						
Land		6100	62,335.00	243,000.00	289.	
Land improvements		6170	0.00	0.00	0.	
Buildings and Improvements of Buildings		6200	1,343,091.00	275,000.00	-79,	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.	
Equipment		6400	0.00	0,00	0.	
Equipment Replacement		6500	0.00	80,000.00	N	
Lease Assets		6600	0.00	0.00	0	
Subscription Assets		6700	0.00	0,00	0.	
TOTAL, CAPITAL OUTLAY			1,405,426.00	598,000.00	-57.	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues				64P4manao		
To Districts or Charter Schools		7211	0.00	0.00	0.	
To County Offices		7212	0.00	0.00	0.	
To JPAs		7213	0.00	0.00	0.	
All Other Transfers Out to Ali Others		7299	0.00	0.00	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	
OTAL, EXPENDITURES			1,405,426.00	623,700.00	-55.0	
ITERFUND 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	0.00	0.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0	
INTERFUND TRANSFERS OUT						
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0	
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0,00	0.00	0.0	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0	
(b) TOTAL, INTERFUND TRANSFERS OUT]	0,00	0,00	0.0	
THER SOURCES/USES						
SOURCES		Į.	and the state of t			
Proceeds		İ	Participation and			
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0	
Other Sources		İ	advisorated	***		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0	
Long-Term Debt Proceeds		ĺ		V V V V V V V V V V V V V V V V V V V		
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	
				-,	5.0	
Proceeds from SBITAs		8974	0.00	0.00	0.0	

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(c) TOTAL, SOURCES			0,00	0,00	0.0%
USES					5.5%
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			0.00	0.00	0.0%
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%

					E8B5814JN1(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,119,200.00	1,058,000.00	-5.5%
5) TOTAL, REVENUES			1,119,200.00	1,058,000.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)	***				
1) Instruction	1000-1999		0.00	0,00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0,00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0,00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	
8) Plant Services	8000-8999		1,405,426.00	623,700.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00		-55.6%
10) TOTAL, EXPENDITURES		Execpt 7000-7000	1	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			1,405,426.00	623,700.00	-55.6%
D. OTHER FINANCING SOURCES/USES			(286,226.00)	434,300.00	-251.7%
1) Interfund Transfers]		
a) Transfers In		2000 2000			
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources					
b) Uses		8930-8979	0.00	0.00	0,0%
·		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)			(286,226.00)	434,300,00	-251.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				-	
a) As of July 1 - Unaudited		9791	1,882,525.00	1,596,299.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,525.00	1,596,299.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,525.00	1,596,299.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			1,596,299.00	2,030,599.00	27.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,508,970.00	1,910,970,00	26.6%
c) Committed				.,	25.5%
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		-	5.55	0.00	0.0%
Other Assignments (by Resource/Object)		9780	87,329.00	119,629.00	77 00
Special Reserve Fund for Capital Outlay Projects	0000	9780	87,329.00	118,028.00	37.0%
Special Reserve Fund for Capital Outlay Projects	0000	9780	67,329.00	4/2 222 22	
e) Unassigned/Unappropriated	0000	3100		119,629.00	
Reserve for Economic Uncertainties		0705		15 de 10 de	
Unassigned/Unappropriated Amount		9769	0.00	0.00	0.0%
g-s-a onappiophatat Amount		9790	0,00	0.00	0.0%

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
****	9010	Other Restricted Local	1,508,970.00	1,910,970,00
Iolal, Restricted Balance	Total, Restricted Balance		1,508,970.00	

					E8B5814JN1(2023
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			The desirable of the de		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classifled 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		ļ			
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 b) Audit Adjustments		9791	6,075,298.96	6,075,298.96	0.0
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0,00	0.0
d) Other Restatements			6,075,298.96	6,075,298.96	0.0
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.09
2) Ending Balance, June 30 (E + F1e)			6,075,298.96	6,075,298.96	0.09
Components of Ending Fund Balance		ļ	6,075,298,96	6,075,298.96	0.09
a) Nonspendable		ĺ	or on the same		
Revolving Cash		2744			
Stores		9711	0.00	0.00	0.09
Prepaid Items		9712	0.00	0.00	0.09
All Others		9713	0,00	0.00	0.09
b) Restricted		9719 9740	0.00	0.00	0.09
c) Committed		3140	0.00	0.00	0.09
Stabilization Arrangements		9750	0.00		
Other Commitments		9760	1	0.00	0.09
d) Assigned		3700	0.00	0.00	0.09
Other Assignments		9780	6,075,298.96	6 075 204 00	
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	6,075,298.96	0.0%
Bond Interest and Redemption Fund	0000	9760	0,010,280.80	6,075,298.96	
e) Unassigned/Unappropriated			ANT ENGINEERING	U, U/ 3, 288, 80	
Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
ASSETS			0.00	0.00	0.09
1) Cash			Wellermannea		
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			
e) Collections Awaiting Deposit		0.50	0.00	I	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00	-	Dividence
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		A-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0
8) Other Current Assets			0.00		
9) Lease Receivable		9340	0.00		
10) TOTAL, ASSETS		9380	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0,00		
DEFERRED INFLOWS OF RESOURCES			2.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C, FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
EDERAL REVENUE			0,00		
All Other Federal Revenue		6200			
TOTAL, FEDERAL REVENUE		8290	0.00	0.00	0.
THER STATE REVENUE			0,00	0.00	0.
Tax Relief Subventions					
Voted Indebtedness Levies				elicinates a	
Homeowners' Exemptions				er contraction	
*		8571	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
THER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.
Unsecured Rolf		8612	0.00	0,00	0.0
Prior Years' Taxes		8613	0.00	0,00	0.0
Supplemental Taxes		8614	0.00	0.00	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	1	0,0
Interest		8660	1	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue		0002	0.00	0.00	0.0
All Other Local Revenue		2000		**************************************	
All Other Transfers In from All Others		8699	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.0
ITAL, REVENUES		ļ	0.00	0.00	0.0
			0.00	0.00	0.0
HER OUTGO (excluding Transfers of Indirect Costs) Debt Service			and the second		
		İ	100		
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
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TAL, EXPENDITURES			0.00	0.00	0.0
TERFUND TRANSFERS			0.00	0.00	0.0
NTERFUND TRANSFERS IN		1		Addisonation	
Other Authorized Interfered T. 1995			4		
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.0

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	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		**************************************		0,00	0.076
SOURCES					
Other Sources			ĺ		
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			. 0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,0%
All Other Financing Uses		7699	0.00	0.00	
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			0,00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.004
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	ing	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Function

				E8B5814JN1(2023-	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0,00	0,00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.0
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0,00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0,00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0,00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	
D. OTHER FINANCING SOURCES/USES			0.00	0.00	0,0
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		7000 7025	0.00	0.00	0.0
a) Sources		8930-8979	0.00	2.00	
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		0300-0333	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			0,00	0.00	0.0
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,075,298.96	6,075,298.96	0.0
b) Audit Adjustments		9793	0.00		0.0
c) As of July 1 - Audited (F1a + F1b)		3733	6,075,298,96	0.00	0.0
d) Other Restatements		9795		6,075,298.96	0.0
e) Adjusted Beginning Balance (F1c + F1d)		3/33	0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			6,075,298.96 6,075,298,96	6,075,298.96	0.0
Components of Ending Fund Balance			0,075,298.96	6,075,298.96	0.0
a) Nonspendable					
Revolving Cash		0744			
Stores		9711	0.00	0.00	0.0
Prepaid Items		9712	0.00	0.00	0.0
All Others		9713	0.00	0.00	0.0
b) Restricted		9719	0.00	0.00	0.0
c) Committed		9740	0.00	0.00	0.0
			- Lander-		
Stabilization Arrangements Other Commitments (by Recovery/Object)		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned		Į.	Personalization	- Hardware	
Other Assignments (by Resource/Object)		9780	6,075,298.96	6,075,298.96	0.0
Bond Interest and Redemption Fund	0000	9780	6,075,298.96	enancias per	
Bond Interest and Redemption Fund	0000	9780		6,075,298.96	
e) Unassigned/Unappropriated				To Assessment	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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Resource Description 2022-23 Estimated Actuals 2023-24 Actuals 2023-24 Actuals 2023-24 Description 2023-24

			E8B5814JN1(2023-24		
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	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classifled Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.0%
9) TOTAL, EXPENSES			0,00	0,00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	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					0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100,00	100,00	0.0%
F. NET POSITION				100,00	V,U/8
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,778.00	10,878.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,778.00	10,878.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,778.00	10,878.00	
2) Ending Net Position, June 30 (E + F1e)			10,878.00	10,978.00	0.9%
Components of Ending Net Position		i	10,010,00	10,870.00	0,9%
a) Net Investment in Capital Assets		9796	0.00	10,978.00	A 1=
b) Restricted Net Position		9797	0.00	0.00	New
c) Unrestricted Net Position		9790	10,878.00	1	0.0%
3. ASSETS		5730	10,678.00	0.00	-100.0%
1) Cash			name and a second	-	
a) in County Treasury		9110	9,457.18	***************************************	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	L. pper	
b) in Banks		9120	0.00	100	
c) in Revolving Cash Account		9130	-		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		1	0.00		
2) Investments		9140	0.00		
3) Accounts Receivable		9150 9200	0.00		
4) Due from Grantor Government		9200 9290	0.00		
5) Due from Other Funds		İ	0.00		
6) Stores		9310	0.00		
7) Prepaid Expenditures		9320	0.00		
8) Other Current Assets		9330	0.00	***************************************	
9) Lease Receivable		9340	0.00	e de montre de la constante de	
10) Fixed Assets		9380	0.00	PTOMOTOR	
a) Land			verseine	e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	
		9410	0.00	Accession	
b) Land Improvements		9420	0.00	aa i waa agaa	
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

					E8B5814JN1(2023-2	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
e) Accumulated Depreciation - Buildings		9435	0,00			
f) Equipment		9440	56,833.00			
g) Accumulated Depreciation - Equipment		9445	(55,411.85)			
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			
I) Accumulated Amortization-Subscription Assets		9475	0.00			
11) TOTAL, ASSETS		54.0	10,878.33			
I. DEFERRED OUTFLOWS OF RESOURCES	· · · · · · · · · · · · · · · · · · ·	······	10,076.33			
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00			
LIABILITIES			0.00			
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	No.		
6) Long-Term Liabilities			delicina			
a) Subscription Liability		9660	0.00			
b) Net Pension Liability		9663	0.00	and the same of th		
c) Total/Net OPEB Liability		9664	0.00	P. Control		
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			
DEFERRED INFLOWS OF RESOURCES			0,00		***	
1) Deferred Inflows of Resources		9690	0,00			
2) TOTAL, DEFERRED INFLOWS		5050	!			
NET POSITION			0.00			
Net Position, June 30 (G11 + H2) - (I7 + J2)						
THER STATE REVENUE			10,878.33			
STRS On-Behalf Pension Contributions						
All Other State Revenue	7690	8590	0.00	0,00	0	
	All Other	8590	0.00	0.00	0	
TOTAL, OTHER STATE REVENUE			0.00	0,00	0	
THER LOCAL REVENUE				***************************************		
Other Local Revenue						
Sales				Personal		
All Other Sales		8639	0.00	0.00	0	
Leases and Rentals		8650	0.00	0.00	0	
Interest		8660	100.00	100.00	0	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.	
Fees and Contracts						
All Other Fees and Contracts		8689	0.00	0.00	0.	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.	
TOTAL, OTHER LOCAL REVENUE			100.00	100.00		
TAL, REVENUES			100.00	i	0	
RTIFICATED SALARIES			100.00	100.00	0.	
Certificated Teachers' Salaries		1400				
Certificated Pupil Support Salaries		1100	0.00	0.00	0.	
Certificated Supervisors' and Administrators' Salaries		1200	0.00	0.00	0.	
		1300	0.00	0.00	0.	
Other Certificated Salaries		1900	0.00	0.00	0.	
OTAL, CERTIFICATED SALARIES			0.00	0.00	0.	
ASSIFIED SALARIES		1	THE STATE OF THE S	The state of the s		
Classified Instructional Salaries		2100	0.00	0.00	0.	
			1	1		
Classified Support Salaries		2200	0.00	0.00	0.	
Classified Support Salaries Classified Supervisors' and Administrators' Salaries		2200 2300	0.00	0.00	0. 0.	

					E8B5814JN1(2023-
	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0,00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0,0
PERS CASDIMation (Alternative		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0
Unemployment Insurance		3401-3402	0,00	0.00	0.0
Workers' Compensation		3501-3502	0.00	0.00	0.09
OPEB, Allocated		3601-3602	0.00	0.00	0.0
OPEB, Active Employees		3701-3702	0.00	0.00	0.0
Other Employee Benefits		3751-3752	0.00	0,00	0,0
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0,00	0.0
BOOKS AND SUPPLIES			0.00	0,00	0.09
Approved Textbooks and Core Curricula Materials		4100			
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0,00	0,00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0,00	0.09
TOTAL, BOOKS AND SUPPLIES		4100	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.09
Subagreements for Services		5100	0.00	0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0,00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and				0.00	0.076
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTAL, EXPENSES			0.00	0.00	0.0%
NTERFUND 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%
THER SOURCES/USES					
SOURCES Cibes Severes				Access of the Principles	
Other Sources			Otherwise		
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 Hamphisted Bayesia		l			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Budget, July 1 Other Enterprise Fund Expenses by Object

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%

			E6B3814JN1(2023		
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0,00	0.00	0.09
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.09
B. EXPENSES (Objects 1000-7999)		****			
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0,00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0,00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES		•	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100.00	100.00	0.0%
D. OTHER FINANCING SOURCES/USES				100.00	0.076
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			0.00	0.00	0.0%
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	
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100.00	100,00	0.0%
F. NET POSITION			100,00	100.00	0.0%
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,778.00	40.070.00	
b) Audit Adjustments		9793	0.00	10,878.00	0.9%
c) As of July 1 - Audited (F1a + F1b)		0,00	10,778.00	0.00	0.0%
d) Other Restatements		9795	0.00	10,878.00	0.9%
e) Adjusted Beginning Net Position (F1c + F1d)		3733	1	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,778.00	10,878.00	0.9%
Components of Ending Net Position			10,878.00	10,978.00	0.9%
a) Net Investment in Capital Assets		9796			
b) Restricted Net Position		9796	0.00	10,978.00	New
c) Unrestricted Net Position			0.00	0.00	0.0%
,		9790	10,878.00	0.00	-100.0%

Budget, July 1 Other Enterprise Fund Exhibit: Restricted Net Position Detail

49 40246 0000000 Form 63 E8B5814JN1(2023-24)

2022-23 Estimated Actuals 2023-24 Budget

Resource Description Total, Restricted Net Position 0.00 0.00

					E8B5814JN1(2023-24
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	105,200.00	105,000.00	-0.2%
5) TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	65,000.00	65,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			65,000,00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,200.00	40,000.00	-0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers]	1	
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E, NET INCREASE (DECREASE) IN NET POSITION (C + D4)	****		40,200.00	40,000.00	-0.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	699,268.00	739,468.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,268.00	739,468.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			699,268.00	739,468.00	5.7%
2) Ending Net Position, June 30 (E + F1e)			739,468.00	779,468,00	5,4%
Components of Ending Net Position			ļ		
a) Net Investment in Capital Assets		9796	0.00	779,468.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position G. ASSETS		9790	739,468.00	0.00	-100.0%
1) Cash]		All Find Advances	
a) In County Treasury				ra ga	
1) Fair Value Adjustment to Cash in County Treasury		9110	820,052.03		
b) in Banks		9111	0.00		
c) in Revolving Cash Account		9120	0.00		J
d) with Fiscal Agent/Trustee		9130	0.00		
e) Collections Awaiting Deposit		9135	0.00		
2) Investments		9140	0.00		
3) Accounts Receivable		9150	0.00		
4) Due from Grantor Government		9200	0.00	-	
5) Due from Other Funds		9290	0.00	- Toronto and a second a second and a second and a second and a second and a second and a second and a second and a second and a second and a second a second and a second and a second and a second and a second and	
6) Stores		9310	0.00		
7) Prepaid Expenditures		9320	0.00	-	
B) Other Current Assets		9330	0.00	Table 1	
9) Lease Receivable		9340	0,00	La Disposition of	
10) Fixed Assets		9380	0.00	Art Constitution	
a) Land			rusepadia.	a de la companya de l	
-,··-		9410	0.00	and the state of t	
b) I and Improvements					
b) Land Improvements		9420	0.00	arries de la companya	
b) Land Improvements c) Accumulated Depreciation - Land Improvements d) Buildings		9420 9425 9430	0.00	The Control of the Co	

					E8B5814JN1(20
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	1	,	
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS		3473	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES		·····	820,052.03		
1) Deferred Outflows of Resources		0.400			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
			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	il Collection .	
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	1		
d) Compensated Absences			0.00		
e) COPs Payable		9665	0.00	Ĭ	
f) Leases Payable		9666	0.00		
		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00	4	
h) Other General Long-Term Liabilities		9669	0.00	- Andrews	
7) TOTAL, LIABILITIES			0.00	Little Control of the	
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00	Programme and the state of the	
. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			820,052.03		
THER STATE REVENUE					**************************************
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	_
All Other State Revenue	All Other	8590	1	0.00	0
TOTAL, OTHER STATE REVENUE	All Other	6590	0.00	0.00	C
THER LOCAL REVENUE			0.00	0.00	(
Other Local Revenue			4	***************************************	
		ļ		***************************************	
Sales				-	
Sale of Equipment/Supplies		8631	0.00	0.00	c
Interest		8660	5,200.00	5,000.00	-3
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	c
Fees and Contracts					_
In-District Premiums/					
Contributions		8674	100,000.00	100 000 00	
All Other Fees and Contracts		8689		100,000.00	0
Other Local Revenue		5009	0.00	0.00	0
All Other Local Revenue					
All Other Transfers In from All Others		8699	0,00	0.00	0
		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			105,200.00	105,000.00	-0
TAL, REVENUES	11		105,200.00	105,000.00	-0
RTIFICATED SALARIES					
Certif Icated Pupil Support Salaries		1200	0.00	0.00	0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.
OTAL, CERTIFICATED SALARIES			0.00	0.00	
ASSIFIED SALARIES			0.00	0.00	0
Classified Support Salaries		2000		made eggs	
Classifled Supervisors' and Administrators' Salaries		2200	0.00	0.00	0.
Prince Supervisors and Administrators Salaries		2300	0.00	0.00	0.
Aronical, recrinical and Office Salaries		2400	0.00	0.00	0,
Other Classified Salaries		ı	,	,	

					E8B5814JN1(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES		***	0,00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0,00	0,00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
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	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					0.07
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	
Professional/Consulting Services and			0.00	0.00	0.0%
Operating Expenditures		5800	65,000,00	65,000.00	0.00
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	0.0% 0.0%
DEPRECIATION AND AMORTIZATION			10,000.50	00,000.00	0.0%
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			65,000.00	65,000.00	
NTERFUND TRANSFERS			50,000.00	03,000.00	0.0%
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				0.00	0.076
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				0.00	0.0%
SOURCES				***************************************	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00/
(d) TOTAL, USES		•	0.00	0.00	0.0%
CONTRIBUTIONS			0,00	0.00	0.0%
Contributions from Unrestricted Revenues		6980	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0330	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			***************************************	de la constante de la constant	
· -/			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,200.00	105,000.00	-0.2%
5) TOTAL, REVENUES			105,200.00	105,000.00	-0.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0,00	0.0%
6) Enterprise	6000-6999		65,000.00	65,000,00	0.0%
7) General Administration	7000-7999		0.00	0,00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0,00	0.0%
10) TOTAL, EXPENSES			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,200.00	40,000.00	-0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			40,200.00	40,000.00	-0.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	699,268.00	739,468.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,268.00	739,468.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			699,268.00	739,468.00	5.7%
2) Ending Net Position, June 30 (E + F1e)			739,468.00	779,468.00	5.4%
Components of Ending Net Position			the second		
a) Net Investment in Capital Assets		9796	0.00	779,468.00	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	739,468.00	0.00	-100.0%

Petaluma City Elementary/Joint Union High Sonoma County

Budget, July 1 Self-insurance Fund Exhibit: Restricted Net Position Detail

49 40246 0000000 Form 67 E8B5814JN1(2023-24)

Resource Description 2022-23 Estimated 2023-24 Actuals Budget Total, Restricted Net Position 2023-24 Sudget 202

,		30.00			E8B5814JN1(2023-24
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	50.00	0.00	-100,0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				www.	
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					2.0,0
a) Sources		6930-8979	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			50.00	0.00	-100.0%
F. NET POSITION	·····			0.00	-100.078
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,795.00	107,845.00	0.0%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,795.00	107,845.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,795.00	107,845.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,845.00	107,845.00	0.0%
Components of Ending Net Position				107,040,000	0.0%
a) Net Investment in Capital Assets		9796	0.00	107,845,00	Nave
b) Restricted Net Position		9797	0.00	0.00	New 0.0%
c) Unrestricted Net Position		9790	107,845.00	0.00	-100.0%
G. ASSETS		****		0.00	-100.078
1) Cash					
a) In County Treasury		9110	1.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,568.40		
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	97,262.26		
3) Accounts Receivable		9200	0.00	- Acceptance	
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00	and the state of t	
7) Prepaid Expenditures		9330	0.00	di-parente	THE PARTY OF THE P
8) Other Current Assets		9340	0.00	199,000	
9) Lease Receivable		9360	0.00		
10) Fixed Assets		0000	0.00		
a) Land		9410	2.00	Sanda de la companya	
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		1	0.00		
d) Buildings		9425	0.00	-	
		9430	0.00	and the second s	

Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

49 40246 0000000 Form 73 E8B5814JN1(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent
e) Accumulated Depreciation - Buildings		9435	O.00		Difference
f) Equipment		9440	0,00	1	
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		10 m m m m m m m m m m m m m m m m m m m
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		- Constant
11) TOTAL, ASSETS			107,832.26		
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	1		
5) Uneamed Revenue		9650	0,00		
6) Long-Term Liabilities			0,00		
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		the same
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		
DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. NET POSITION			0,00	***************************************	
Net Position, June 30 (G11 + H2) - (I7 + J2)			107,832.26		
THER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0,00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.0
THER LOCAL REVENUE					0,0
Other Local Revenue					
Sales			The state of the s		
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	50,00	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0,09
Other Local Revenue		ĺ	Toomessale		5,67
All Other Local Revenue		8699	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			50.00	0.00	-100.0%
OTAL, REVENUES			50.00	0.00	-100.0%
ERTIFICATED SALARIES					***************************************
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		i	0.00	0.00	0.09
Assified Salaries				0,00	0.07
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	
,,		j.	[0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	n nn i	A
		ľ	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300 2400 2900	0.00	0.00	0.0% 0.0% 0.0%

Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

49 40246 0000000 Form 73 E8B5814JN1(2023-24)

					E8B5814JN1(2023-2	
	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
STRS		3101-3102	0.00	0.00	0.0	
PERS		3201-3202	0.00	0.00		
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	į.	
Health and Welfare Benefits		3401-3402	0.00	0.00	1	
Unemploy ment Insurance		3501-3502	0.00	0.00	1	
Workers' Compensation		3601-3602	0.00	0.00	I .	
OPEB, Allocated		3701-3702	0.00	0.00	1	
OPEB, Active Employees		3751-3752	0.00	0.00		
Other Employee Benefits		3901-3902	0.00	0.00		
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09	
BOOKS AND SUPPLIES						
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09	
Books and Other Reference Materials		4200	0,00	1	0,09	
Materials and Supplies		4300	0.00	1	0.09	
Noncapitalized Equipment		4400	0.00	0.00	0.09	
Food		4700	0.00	0,00	0.03	
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.09	
SERVICES AND OTHER OPERATING EXPENSES				0.00	0.07	
Subagreements for Services		5100	0.00	0.00		
Travel and Conferences		5200	0.00	1	0.0%	
Dues and Memberships		5300	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500		0,00	0.0%	
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		3/30	0.00	0.00	0.0%	
Operating Expenditures		5800				
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		3900	0.00	0.00	0.0%	
DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%	
Depreciation Expense						
Amortization Expense-Lease Assets		6900	0.00	0.00	0.0%	
Amortization Expense-Subscription Assets		6910	0.00	0.00	0.0%	
TOTAL, DEPRECIATION AND AMORTIZATION		6920	0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
All Other Transfers Out to All Others				**************************************		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7299	0.00	0.00	0.0%	
TOTAL, EXPENSES			0.00	0.00	0.0%	
			0.00	0.00	0.0%	
NTERFUND TRANSFERS INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In						
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0%	
			0.00	0.00	0.0%	
OTHER SOURCES/USES SOURCES				AMPRIO ALI		
Other Sources				400		
				n accounting		
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%	
DTAL, OTHER FINANCING SOURCES/USES				0.00	0.0%	
(a + c - d + e)		i	0.00	0.00		
			0.00	0.00	0.0%	

Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Function

49 40246 0000000 Form 73 E8B5814JN1(2023-24)

					E00 36 143N 1(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)	**** *******				-100.076
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	!
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00		0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00		0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES			50.00	0.00	-100.0%
1) Interfund Transfers					
a) Transfers in		8900-8929			
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1029	0.00	0.00	0.0%
a) Sources		8930-8979			
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		9900-8999	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0,00	0.0%
NET POSITION			50.00	0.00	-100.0%
1) Beginning Net Position				approxim	
a) As of July 1 - Unaudited		0704		La Contraction de la Contracti	
b) Audit Adjustments		9791	107,795.00	107,845.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0%
d) Other Restatements		0705	107,795.00	107,845.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)		9795	0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,795.00	107,845.00	0.0%
Components of Ending Net Position			107,845.00	107,845.00	0.0%
a) Net investment in Capital Assets				Table 1	
b) Restricted Net Position		9796	0.00	107,845.00	New
c) Unrestricted Net Position		9797	0.00	0.00	0.0%
-,		9790	107,845.00	0.00	-100.0%

Budget, July 1 Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

49 40246 0000000 Form 73 E8B5814JN1(2023-24)

Resource Description 2022-23 Estimated Actuals Budget

Total, Restricted Net Position 2023-24

Total Restricted Net Position 2023-24

Total Restricted Net Position 2023-24

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Total Restricted Net Position 2023-24

T

Description	202	2-23 Estimated Actu	ıais		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		***************************************				www.w
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)	5,572.31	5,572.31	6,187.31	5,783.89	5,783.89	5,889,78
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA	····				9,700.00	3,003.74
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)					77.77	
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)	5,572.31	5,572.31	6,187.31	5,783.89	5,783.89	5,889.78
5. District Funded County Program ADA						3,003.70
a. County Community Schools	4.55	4.55	4,55	4.55	4.55	4.55
b. Special Education-Special Day Class					4.00	4.55
c. Special Education-NPS/LCI	28.61	28.61	28,61	28.61	28,61	28,61
d. Special Education Extended Year				20.01	20.01	20.01
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)	33.16	33.16	33.16	33.16	33.16	33.16
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,605.47	5,605.47	6,220.47	5,817,05	5,817.05	5.922.94
7. Adults in Correctional Facilities					0,017.00	5,562.54
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	202	22-23 Estimated Act	uals		2023-24 Budget	
- Бесен расы	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA	I				***	
a. County Group Home and Institution Pupils			1	I		
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	
2. District Funded County Program ADA			1	0.00	0.00	0.00
a. County Community Schools			T	r		
b. Special Education-Special Day Class						····
c. Special Education-NPS/LCI						
d. Special Education Extended Year						·
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]		** ****				
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0,00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00		
4. Adults in Correctional Facilities		3.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA						······································
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Paradati s	20	22-23 Estimated Act	uals		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA				· L		1
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet t	o report ADA for thos	e charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in I	Fund 01 or Fund 62 u	se this worksheet to	report their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia						
1. Total Charter School Regular ADA	979.84	979.84	979.84	1,019.87	1,019.87	1,019.87
2. Charter School County Program Alternative Education ADA		I	I	1	1,010.0.	1,013.07
a. County Group Home and Institution Pupils			T	I	T	
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				н	L	
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)	979.84	979.84	979.84	1,019.87	1,019.87	1,019.87
FUND 09 or 62: Charter School ADA corresponding to SACS final	ancial data reported	in Fund 09 or Fun	d 62.	II	<u> </u>	
5. Total Charter School Regular ADA			***************************************			
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						***************************************
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class		*******				***************************************
c. Special Education-NPS/LCI						
d. Special Education Extended Year		*****				
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools			***			
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	979.84	979.84	979.84	1,019.87	1,019.87	1,019.87



		Unres	stricted		1	Form N E8B5814JN1(2023
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)					(-)	
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	87,355,658.00	4,35%	91,157,141.00		
2. Federal Revenues	8100-8299	0,00	0.00%		4.29%	95,070,058.0
3. Other State Revenues	8300-8599	1,903,295.00	0.09%	0.00	0.00%	0.0
4. Other Local Revenues	8600-8799	1,228,697.00		1,905,000.00	0.26%	1,910,000.0
5. Other Financing Sources		1,220,037.00	0.92%	1,240,000.00	0.81%	1,250,000.0
a. Transfers In	8900-8929	34,500.00	100 00%			
b. Other Sources	8930-8979	0.00	-100.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	(19,024,329.00)	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)			4.08%	(19,800,000.00)	4.04%	(20,600,000.00
B. EXPENDITURES AND OTHER FINANCING USES		71,497,821.00	4.20%	74,502,141.00	4.20%	77,630,058.0
Certificated Salaries					ATTENDED TO THE PERSON OF THE	
a. Base Salaries			o de la companya del companya de la companya del companya de la co		-	
b. Step & Column Adjustment				34,238,591.00	destination	34,938,591.0
				300,000.00	buonenasa	305,000.00
c. Cost-of-Living Adjustment			oriental de la company de la c		ot and any series	
d. Other Adjustments			and the second	400,000.00	decision	400,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,238,591.00	2.04%	34,938,591.00	2.02%	35,643,591.00
2. Classified Salaries				The state of the s		No. 100 100 100 100 100 100 100 100 100 10
a. Base Salaries			*FECAL PROPERTY OF THE PROPERT	10,455,960.00	**************************************	10,555,960.00
b. Step & Column Adjustment			<u></u>	100,000.00	-	105,000.00
c. Cost-of-Living Adjustment			T		-	
d. Other Adjustments			<u></u>			
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,455,960.00	0.96%	10,555,960.00	0.99%	10,660,960.00
3. Employee Benefits	3000-3999	17,978,456.00	2.34%	18,400,000,00	2.32%	18,826,000.00
4. Books and Supplies	4000-4999	1,997,517.00	3.13%	2,060,000.00	2.91%	2,120,000.00
5. Services and Other Operating Expenditures	5000-5999	6,876,398.00	3.98%	7,150,000.00	4.00%	
5. Capital Outlay	6000-6999	0.00	0.00%	75,000.00	0.00%	7,436,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,000.00	0.00%	6,000.00	-100,00%	
Other Outgo - Transfers of ndirect Costs	7300-7399	(1,542,117.00)	-38.40%	(950,000.00)		0.00
). Other Financing Uses				(550,000.00)	-31.58%	(650,000.00)
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00		0.00
Other Adjustments (Explain in Section F below)			2.0070	0.00	0.00%	0.00
1. Total (Sum lines B1 thru B10)		70,010,805.00	3.18%	72,235,551.00	0.004	0.00
. NET INCREASE (DECREASE) N FUND BALANCE (Line A6 minus ne B11)			J. 1070		2.60%	74,111,551.00
ifomia Dept of Education		1,487,016.00		2,266,590.00	ti(am/r)da	3,518,507 00

Petaluma City Elementary/Joint Union High Sonoma County

Budget, July 1 General Fund Multiyear Projections Unrestricted

49 40246 0000000 Form MYP E8B5814JN1(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		10,740,320.00		12,227,336.00		14,493,926.00
Ending Fund Balance (Sum lines and D1)		12,227,336.00		14,493,926.00		18,012,433.00
Components of Ending Fund Balance						10,012,433.00
a. Nonspendable	9710-9719	30,200.00	and of Contract	30,200.00		300,200.00
b. Restricted	9740		vinoletavani			300,200.00
c. Committed			uici Armedija			
Stabilization Arrangements	9750	0.00	one of the second	0.00		0.00
2. Other Commitments	9760	0.00	and a second	0,00		0.00
d. Assigned	9780	5,388,586.00	Test de la constante de la con	3,804,055.00		3,804,055.00
e. Unassigned/Unappropriated				0,000,000		3,004,033.00
Reserve for Economic Uncertainties	9789	3,876,394.00	halfallocanisty years	3,546,317.00		2 607 647 00
Unassigned/Unappropriated	9790	2,932,156,00		7,113,354,00		3,627,647.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,227,336.00		14,493,926.00		10,280,531.00
E. AVAILABLE RESERVES				. 1, 100,020.00		10,012,433.00
1. General Fund					ridishar (magas	
a. Stabilization Arrangements	9750	0.00	ot Confession and	0.00	Modely-reason	0.00
b. Reserve for Economic Uncertainties	9789	3,876,394.00	d.	3,546,317.00	test in the second seco	00,0
c. Unassigned/Unappropriated	9790	2,932,156.00		7,113,354.00		3,627,647.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)				7,113,334.00	to control to the con	10,280,531.00
Special Reserve Fund - Noncapital Outlay (Fund 17)			Si committe de la com		emojeromentaria-	
a. Stabilization Arrangements	9750		polegy garbanua.	0.00	anno recipio de la companya del companya de la companya del companya de la compan	0.00
b. Reserve for Economic Uncertainties	9789		And and an analysis of the second	0.00		0.00
c. Unassigned/Unappropriated	9790		-	0.00	article and a second	0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,808,550.00	of special spe	10,659,671.00	de la constanta de la constant	13,908,178.00

F. ASSUMPTIONS

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

Please see detailed assumptions attached.

		Rest	ricted		1	E8B5814JN1(2023-2
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES				The state of the s		
1. LCFF/Revenue Limit Sources	8010-8099	1,578,765.00	0.08%	1,580,000.00	0.00%	1,580,000.00
2. Federal Revenues	8100-8299	5,231,459.00	-42.94%	2,985,000,00	0,17%	2,990,000.00
3. Other State Revenues	8300-8599	10,410,087.00	-10.57%	9,310,000.00	0.05%	9,315,000.00
4. Other Local Revenues	8600-8799	12,279,596.00	0.17%	12,300,000.00	0.20%	12,325,000.00
5. Other Financing Sources					0.2070	12,020,000.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0,00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0,00	0,00%	0.00
c. Contributions	8980-8999	19,024,329.00	4.08%	19,800,000.00	4.04%	20,600,000.00
6. Total (Sum lines A1 thru A5c)		48,524,236.00	-5.25%	45,975,000.00	1.82%	46,810,000.00
B. EXPENDITURES AND OTHER FINANCING USES						70,010,000.00
1. Certificated Salaries				Total and the second se	75.0040000000000000000000000000000000000	
a. Base Salaries				14,896,999,00	Table State	14,814,941.00
b. Step & Column Adjustment				97,942,00	www.p.findageaa	100,000.00
c. Cost-of-Living Adjustment				07,042.00	antividanes	100,000.00
d. Other Adjustments				(180,000.00)	-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,896,999,00	-0.55%	14,814,941.00	0.67%	14,914,941.00
2. Classified Salaries		A second of the first of the common process of the common part of the			***************************************	14,014,041,00
a. Base Salaries			A. A. A. A. A. A. A. A. A. A. A. A. A. A	8,955,596.00		8,800,596.00
b. Step & Column Adjustment			THE PARAMETER	45,000.00	ŀ	45,000,00
c. Cost-of-Living Adjustment			ne house a naire		-	
d. Other Adjustments			оод-кальную	(200,000.00)	and being a second	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,955,596.00	-1.73%	8,800,596.00	0.51%	8,845,596.00
3. Employee Benefits	3000-3999	15,881,923.00	0.25%	15,921,000.00	0.34%	15,975,000.00
4. Books and Supplies	4000-4999	9,011,141.00	-76.70%	2,100,000.00	9.55%	2,300,463.00
5. Services and Other Operating Expenditures	5000-5999	8,191,657.00	-59.67%	3,303,463.00	10.91%	3,664,000.00
6. Capital Outlay	6000-6999	834,586.00	-94.01%	50,000.00	50.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	75,000.00 85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,345,424.00	-33.11%	900,000.00	5.56%	950,000.00
9. Other Financing Uses			The state of the s		3,007,0	555,550.50
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0,00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						V.50
11. Total (Sum lines B1 thru B10)		59,202,326.00	-22.34%	45,975,000.00	1.82%	46,810,000.00
C. NET INCREASE (DECREASE) N FUND BALANCE (Line A6 minus ine B11)		(10,678,090.00)	The second secon	0.00	and an analysis of the second	
				0.00		0.00

			4			2000140141(2025-24
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		12,761,011.00		2,082,921.00		2,082,921.00
Ending Fund Balance (Sum lines C and D1)		2,082,921.00		2,082,921.00		2,082,921,00
3. Components of Ending Fund Balance				, , , , , , , , , , , , , , , , , , , ,		2,002,321.00
a. Nonspendable	9710-9719	0,00		0,00		0.00
b. Restricted	9740	2,082,921.00		2,082,921.00		ļ
c. Committed			1	2,002,321,00		2,082,921.00
1. Stabilization Arrangements	9750		Videopoppia	law HA		v.
2. Other Commitments	9760		Personal			valence valenc
d. Assigned	9780		v oracleson	13		The state of the s
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789		No. of the control of	- 144 - 144		
2. Unassigned/Unappropriated	9790	0.00		0.00		
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,082,921,00	Profile and the second	2,082,921.00		0.00
E. AVAILABLE RESERVES				2,002,021.00		2,082,921.00
1. General Fund				:		
a. Stabilization Arrangements	9750		SAN-GOLDEN			. 1
b. Reserve for Economic Uncertainties	9789		THE COLUMN TO TH	And the second s	in Million consideration of the second	
c. Unassigned/Unappropriated	9790		disarcionolesse		Personal	
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)					TO PRIVILED AND AND AND AND AND AND AND AND AND AN	
Special Reserve Fund - Noncapital Outlay (Fund 17)			esti en menere de la companya de la		нетехноопиской	
a. Stabilization Arrangements	9750		2000 de maria		The Market Control	
b. Reserve for Economic Uncertainties	9789		пенед-диаментамент		er ennochtige Schotzeren	A CONTRACTOR OF THE CONTRACTOR
c. Unassigned/Unappropriated	9790		- Auditoria de La Carta de Car	the second secon	Hermone	
3. Total Available Reserves (Sum lines E1a thru E2c)			AND CHARACTERS OF THE STATE OF		II. de la constanta de la cons	

F. ASSUMPTIONS

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

Please see detailed Assumptions attached.

		Unrestricte	d/Restricted		E	8B5814JN1(2023-24
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols, C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	88,934,423.00	4.28%	92,737,141.00	4.22%	96,650,058.00
2. Federal Revenues	8100-8299	5,231,459.00	-42,94%	2,985,000.00	0.17%	2,990,000.00
3. Other State Revenues	8300-8599	12,313,382.00	-8.92%	11,215,000.00	0.09%	11,225,000.00
4. Other Local Revenues	8600-8799	13,508,293.00	0.23%	13,540,000.00	0.26%	13,575,000.00
5. Other Financing Sources		·				
a. Transfers In	8900-8929	34,500.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0,00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		120,022,057.00	0.38%	120,477,141.00	3.29%	124,440,058.00
B. EXPENDITURES AND OTHER FINANCING USES			a paramanan da paraman da paramanan da paramanan da paramanan da paramanan da paramanan da paramanan da paramanan da paramanan da paramanan da paraman da paraman			
1. Certificated Salaries			eessidameeaaaga		and a second sec	
a. Base Salaries			20.00 pp. 00.00	49,135,590.00		49,753,532.00
b. Step & Column Adjustment		:		397,942.00		405,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments		and the second	e de la constanta de la consta	220,000.00	and the same of th	400,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,135,590.00	1.26%	49,753,532.00	1.62%	50,558,532.00
2. Classified Salaries						
a. Base Salaries			- Management	19,411,556.00	oraciones es es es es es es es es es es es es e	19,356,556.00
b. Step & Column Adjustment				145,000.00	-	150,000.00
c. Cost-of-Living Adjustment			İ	0.00	What species	0.00
d. Other Adjustments			-	(200,000.00)	A.C.—Colorino de la C	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,411,556.00	-0.28%	19,356,556.00	0.77%	19,506,556.00
3. Employee Benefits	3000-3999	33,860,379.00	1.36%	34,321,000.00	1.40%	34,801,000.00
4. Books and Supplies	4000-4999	11,008,658.00	-62.21%	4,160,000.00	6.26%	4,420,463.00
Services and Other Operating Expenditures	5000-5999	15,068,055.00	-30.63%	10,453,463.00	6.18%	11,100,000.00
6. Capital Outlay	6000-6999	834,586.00	-85.02%	125,000.00	20.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	91,000.00	0.00%	91,000.00	-6.59%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(196,693.00)	-74.58%	(50,000.00)	-700.00%	300,000.00
9. Other Financing Uses			and the state of t			
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		129,213,131.00	-8.52%	118,210,551.00	2.29%	120,921,551.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,191,074.00)	The second secon	2,266,590.00		3,518,507.00

						:8B5814JN1(2023-24
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		23,501,331.00		14,310,257.00		16,576,847.00
Ending Fund Balance (Sum lines C and D1)		14,310,257.00		16,576,847.00	la mala proposed	20,095,354.00
Components of Ending Fund Balance			on distribution and a way		ener ^a desentantes de la constante de la cons	20,000,004.00
a. Nonspendable	9710-9719	30,200.00	and a state of the	30,200,00	Al-Hornau Anna Anna Anna Anna Anna Anna Anna A	300,200,00
b. Restricted	9740	2,082,921.00		2,082,921.00		2,082,921.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0,00
2. Other Commitments	9760	0.00		0.00	-	0.00
d. Assigned	9780	5,388,586.00		3,804,055.00		3,804,055.00
e. Unassigned/Unappropriated		***************************************	ľ		and demonstration of the state	
Reserve for Economic Uncertainties	9789	3,876,394.00		3,546,317.00		3,627,647.00
Unassigned/Unappropriated	9790	2,932,156.00	The second second	7,113,354.00	e e e e e e e e e e e e e e e e e e e	10,280,531.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,310,257.00		16,576,847.00		·
E. AVAILABLE RESERVES		1,010,201.00	National Nat	10,376,647.00	de de la companya de	20,095,354.00
1. General Fund			Optoble		99, person de una person de un	
a. Stabilization Arrangements	9750	0.00	A. B. Option of the second of	0.00	Vera a de la constanta de la c	
b. Reserve for Economic Uncertainties	9789	3,876,394.00	- Control of the Cont	3,546,317.00	and the second s	0.00
c. Unassigned/Unappropriated	9790	2,932,156,00	Mary Constitution of the C	7,113,354.00	asa-	3,627,647.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z		and International Control	0.00		10,280,531.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			On the Control of the	0.00	TOTAL CONTROL OF THE	0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
 b. Reserve for Economic Uncertainties 	9789	0.00	1	0.00	man e-formation con-	0.00
c. Unassigned/Unappropriated	9790	0.00	-	0.00	-	0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,808,550.00	Be Description of the Contract	10,659,671.00	Common and the common	13,908,178.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)					The state of the s	
F. RECOMMENDED RESERVES		5.27%		9.02%		11.50%
1. Special Education Pass-through						
Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

13				1	
bject odes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
-		and the state of t			
	0.00		0.00		0.00
			The state of the s		0.00
_					
-	6,803.76		6,932.00		7,002.00
	129.213.131.00		118 210 551 00		420 004 554 00
					120,921,551.00
-		·			0.00
					120,921,551.00
		of the second country of the second country			3.00%
o-man		the second secon			3,627,646.53
Addition to		ноомбананевруора		PO MONTH OF THE PROPERTY OF TH	0.00
		телен ^В етрируенно ученоство		egonia Abra allegizia para Julia sa	3,627,646.53 YES
	odes	bject Budget (Form 01) (A)	bject odes (Form 01) (A) (Cols. C-A/A) (B) 0.00 6,803.76 129,213,131.00 0.00 129,213,131.00 3,876,393.93 0.00 3,876,393.93	Budget (Form 01) (Cols. C-A/A) (Cols. C-A/A) (Cols. Cols.	bject (Form 01) (Cols. C-A/A) (P) (Cols. C-A/A) (Cols. E-C/C) (Cols. E-C

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

> Petaluma City Elementary/Joint Union High Sonoma County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			23,149,408.00	23,726,927.17	18.752.285.46	17 808 805 86	15 RBR RNG 02	42 660 040 74	04 000 447 00	
B. RECEIPTS							10,000,000,00		34,309,115.33	32,720,678.44
LCFF/Rev enue Limit Sources										
Principal Apportionment	8010- 8019		1,864,763.57	1,864,763.57	5,942,586.71	3,356,575.77	3,356,575.77	5,942,585.36	3.356.575.77	3 314 472 83
Property Taxes	8020- 8079		1,696.26	68,412.98	112,758.18	77,143.10	90,485.97	23,686,313.42	2,255,150.86	74.217.33
Miscellaneous Funds	8080- 8099		(3,649.64)	17,422.47	12,312.50	8,208.34	8,208.34	8,208.34	8,208.34	(4,919.16)
Federal Revenue	8100- 8299		185,156.28	15,228.09	443,614.85	(37,062.09)	329,247.27	23,051.21	210,456.66	295,674.44
Other State Revenue	8300- 8599		353,607.55	41,256.75	333,224.36	1,231,958.79	1,759,385.42	773,727.81	310,687.57	163.743.76
Other Local Revenue	8600- 8799		234,306.27	285,482.88	625,380.16	1,194,484.55	720,530.96	1,681,200.06	639.914.54	578 337 09
Interfund Transfers In	8910- 8929						And the state of t	19.258.11		
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			2,635,880.29	2,292,566.74	7,469,876.76	5.831.308.46	6 264 433 73	30 134 344 34	27 200 007 2	20 000 100 1
C. DISBURSEMENTS								25, 107,077,31	0,700,333.74	4,447,526.29
Certificated Salaries	1999		563,747.00	3,788,484.00	3,858,312.00	3,912,722.00	3,884,029.00	3,981,184.00	3,857,347.00	3,893,992.00
Classified Salaries	2000- 2999		732,051.00	1,190,918.00	1,225,643.00	1,317,864.00	2,100,572.00	2,520,763.00	1,458,638.00	1,586,876.00
Employ ee Benefits	3000-		608,384.00	2,043,043.00	2,104,234.00	2,104,204.00	2,280,277.00	2,560,446.00	2,192,650.00	2.221.348.00
Books and Supplies	4000- 4999		112,871.00	249,997.00	419,544.00	274,663.00	229,859.00	140,007.00	162,222.00	227,289.00
Services	5000- 5999		1,427,309.00	356,596.00	783,578.00	854,146.00	889,661.00	1,261,054.00	858,588.00	1,465,866,00
Capital Outlay	6000- 6599			21,985.00	28,457.00	46,285.00	102, 182.00	(34,308.00)	17,322.00	153,211.00
Other Outgo	7000-		30.00	30.00	55.00	55.00	92.00	55.00	55.00	(67.00)
Interfund Transfers Out	7600-									

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Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Petaluma City Elementary/Joint Union High Sonoma County

										(+=)
Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			3,444,392.00	7,651,053.00	8,419,823.00	8,509,939,00	9.486.635.00	10 429 201 00	8 548 822 OO	0 540 545 00
D. BALANCE SHEET ITEMS							- -		_ _	9,346,313.00
Assets and Deferred Outflows							O DAIN BUANNA			
Cash Not In Treasury	9111- 9199	30,200.00	29,006.87	129.08	naviralizar programa, pan	eris Poor I nejanjajuna aan oo		4-1		
Accounts Receivable	9200- 9299	2,730,067.00	127,907.37	407,432.70	86.426.57	383 123 35	252 297 19	26 652 42	2000	1
Due From Other Funds	9310					0001	404,431.13		3,729.03	9,245.36
Stores	9320	41,386.35								
Prepaid Expenditures	9330	- Announce and the second seco		de company de la company de la company de la company de la company de la company de la company de la company de			AND AND PROPERTY OF THE PROPER		AND HARD STRAIGHT AND AND AND AND AND AND AND AND AND AND	
Other Current Assets	9340	Servició entició enticinado esta esta esta esta esta esta esta esta	Porte de la desemblación de la contraction de la	de termina quanto de la casa de monte de monte de casa de casa de casa de casa de casa de casa de casa de casa			PRODUCTION OF THE PRODUCTION O			
Lease Receivable	9380	description of the second seco		***************************************	MATERIAL PROCESSION OF STATE O	The state of the s				
Deferred Outflows of Resources	9490		V (ver) saferellem i prima demokratica i verba e menori deno con mana produ	A CONTRACTOR OF THE PROPERTY O		· Committee of the section of the se				
SUBTOTAL		2,801,653.35	156,914.24	407,561.78	86.426.57	383 123 35	252 207 40	07 629 90	on dor o	
<u>Liabilities and Deferred Inflows</u>		The same and the s				00.041 1000	404,431.13	Z0,033.4Z	3,729.03	9,245.36
Accounts Payable	9500- 9599	2,449,730.00	(1,229,116.64)	23,717.23	79.959.93	(173 311 25)	54 663 10	24 407 44	740 000 041	
Due To Other Funds	9610					(27:10:01)	04,000.10	24,124.14	(113,662.34)	73,544.35
Current Loans	9640						The second secon			
Uneamed Revenues	- 0596	Control of the Contro	AND THE ANALYSIS OF THE PROPERTY OF THE PROPER			**************************************	The second secon			
Deferred Inflows of Resources	0696	A SOCIAL CONTRACTOR CO					erando esta de la companya de la companya de la companya de la companya de la companya de la companya de la co			
SUBTOTAL		2,449,730.00	(1,229,116.64)	23,717,23	79.959.93	(173.311.25)	54 663 10	14 107 10	(440 660 04)	The same of the sa
Nonoperating						(21	01,000,10	24,124,14	(113,002.34)	73,544,35
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		351,923.35	1,386,030.88	383,844.55	6,466.64	556,434.60	197,634.09	1.929.28	117.391.37	(64 298 99)
E. NET INCREASE/DECREASE (B - C + D)			577,519.17	(4,974,641.71)	(943,479.60)	(2,122,195.94)	(3,024,567.18)	21,70	(1.648.436.89)	(5.191.287.70)
F. ENDING CASH (A + E)			23,726,927.17	18,752,285.46	17,808,805.86	15,686,609.92	12,662,042.74		32,720,678,44	27.529.390.74
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										
										is i

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Petaluma City Elementary/Joint Union High Sonoma County		Cashflow M	Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)	let Year (1)				E8E	49 40246 0000000 Form CASH E8B5814JN1(2023-24)
Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		27,529,390.74	23,420,341.91	37,964,134.42	35,495,738.56				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	3,739,883.99	3,314,416.31	7,082,454.60	1,007,232.75	0.00		44.142.887.00	44.142.887.00
Property Taxes	8020- 8079	58,692.62	16,013,446.05	1,719,743.02	546,940.21			44.705.000.00	44.705.000.00
Miscellaneous Funds	8080- 8099	17,830.10	8,695.41	10,777.31	(4,766.35)			86,536,00	86.536.00
Federal Revenue	8100- 8299	63,716.14	346,730.88	8,695.38	3,346,949.89			5,231,459.00	5.231.459.00
Other State Revenue	8300- 8599	337,527.97	2,078,842.27	350,900.34	1,848,452.41	2,730,067.00		12,313,382.00	12.313.382.00
Other Local Revenue	8600- 8799	808,065.31	1,634,404.31	514,942.16	4,591,244.71			13,508,293.00	13.508.293.00
Interfund Transfers In	8910- 8929			The second secon	15,241.89			34,500.00	34.500.00
All Other Financing Sources	8930- 8979			The state of the s				0.00	00.0
TOTAL RECEIPTS		5,025,716.13	23,396,535.23	9,687,512.81	11,351,295.51	2,730,067.00	00.00	120,022,057.00	120,022,057.00
C. DISBURSEMENTS									
Certificated Salaries	1999	3,904,297.00	4,404,051.00	7,559,229.00	4,722,823.00	805,373.00		49, 135, 590.00	49,135,590.00
Classified Salaries	2000-	1,460,411.00	1,545,435.00	1,493,603.00	2,103,304.00	675,478.00		19,411,556.00	19,411,556.00
Employ ee Benefits	3000-	2,220,818.00	2,357,928.00	2,851,791.00	9,649,776.00	665,480.00		33,860,379.00	33,860,379.00
Books and Supplies	4000-	200,669.00	138,472.00	348,155.00	8,351,510.00	153,400.00		11,008,658.00	11,008,658.00
Services	5000-	1,035,595.00	1,051,027.00	905,491.00	4,029,145.00	149,999.00	- Andrew Order Control of Control	15,068,055.00	15,068,055.00
Capital Outlay	6659 6599	109,310.00	69,180.00	47,078.00	273,884.00	- Control of the Cont		834,586.00	834,586.00
Other Outgo	7000-	(67.00)	(67.00)	(67.00)	(105,760.00)			(105,693.00)	(105,693.00)
Interfund Transfers Out	7600- 7629							0.00	0.00
All Other Financing Uses	7630- 7699							0.00	0.00

Printed: 6/24/2023 11:08 AM

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Petaluma City Elementary/Joint Union High Sonoma County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	1200110
TOTAL DISBURSEMENTS		8,931,033.00	9,566,026.00	13,205,280.00	29.024.682.00	2 449 730 00		10101	BODGE
D. BALANCE SHEET ITEMS						00.00 / 01 / 12	00.0	129,213,131.00	129,213,131.00
Assets and Deferred Outflows			-						
Cash Not In Treasury	9111-								
	9199	37.33		105.41	921.31			30,200.00	
Accounts Receivable	9200- 9299	310.66	686,458.00	(1,870.17)	748,353.52			2.730.067.00	
Due From Other Funds	9310		Processor Command of the Command of					00 0	
Stores	9320		The second secon		41,386.35		THE RESIDENCE OF THE PARTY OF T	41.386.35	
Prepaid Expenditures	9330		The state of the s					00 0	
Other Current Assets	9340		- During react of the Asternative Statement Services and	the statement of the st				00.0	
Lease Receivable	9380	Company of the Compan						00.0	
Deferred Outflows of Resources	9490							000	6.0
SUBTOTAL		90 745	686 450 00	10 F 10 F 17				00.00	
Liabilities and Deferred Inflows		90.110	000,430,00	(1,704.70)	/90,661.18	0.00	0.00	2,801,653.35	
Accounts Payable	9500-	204 079 95	(26,825,28)	74 0E4 49E 00)					
Due To Other Funds	0610		(20,020,20)	(1,031,130.09)	4,583,092.90			2,449,730.00	
Current Loans	2 6							00.00	
Unearned Revenues	9040				hand the same of t			00.00	
Deferred inflows of Recourses	ncos Secon							00.00	
SUBTOTAL	0696							00.00	PE S
Nonoperating		204,079.95	(26,825.28)	(1,051,136.09)	4,583,092.90	00.00	00.00	2,449,730.00	
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		(203,731,96)	713.283.28	1 049 371 33	(3 702 434 72)	000		0.00	21
E. NET INCREASE/DECREASE (B - C + D)		-	- -	-	(2,102,401,12)	0.00	0.00	351,923.35	
F. ENDING CASH (A + E)		-	-	-	(21,465,818.21)	280,337.00	0.00	(8,839,150.65)	(9,191,074.00)
C ENDING CASH BLICKS AND AND AND AND AND AND AND AND AND AND		23,420,341.91	37,964,134.42	35,495,738.56	14,029,920.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,310,257.35	

Printed: 6/24/2023 11:08 AM

Budget, July 1 2022-23 Estimated Actuals Schedule of Capital Assets

49 40246 0000000 Form ASSET E8B5814JN1(2023-24)

	Schedule of Capita	II ASSES		E	E8B5814JN1(2023-24)	ı
	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00	0.00	4,266,886.00			4,266,886.00
Work in Progress	2,450,176.00	238,405.00	2,688,581.00			2,688,581.00
Total capital assets not being depreciated	6,717,062.00	238,405.00	6,955,467.00	0.00	0.00	6,955,467.00
Capital assets being depreciated:					0.00	0,935,467.00
Land Improvements	39,498,893.00	(540,946.00)	38,957,947.00	447,530.00		39,405,477.00
Buildings	160,691,726.00	(2,640,526.00)	158,051,200.00	7,561,523.00	881,165.00	164,731,558.00
Equipment	11,740,204.00	173,763.00	11,913,967,00	232,207.00	00.,100.00	12,146,174.00
Total capital assets being depreciated	211,930,823.00	(3,007,709.00)	208,923,114.00	8,241,260.00	881,165.00	
Accumulated Depreciation for:				5,247,200.00	001,103.00	216,283,209.00
Land Improvements	(23,395,859.00)	(155,973.00)	(23,551,832.00)		2,800,000.00	(26 254 222 22)
Buildings	(93,800,106.00)	(127, 152.00)	(93,927,258.00)			(26,351,832.00)
Equipment	(6,726,924.00)	(129,679.00)	(6,856,603.00)		4,750,000.00	(98,677,258.00)
Total accumulated depreciation	(123,922,889.00)	(412,804.00)	(124,335,693.00)	0.00	270,000.00	(7,126,603.00)
Total capital assets being depreciated, net excluding lease and		(112,004.00)	(124,333,093.00)	0.00	7,820,000.00	(132,155,693.00)
subscription assets	88,007,934.00	(3,420,513.00)	84,587,421.00	8,241,260.00	8,701,165.00	84,127,516.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0,00
Subscription Assets			0,00		0.00	
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	94,724,996.00	(3,182,108.00)	91,542,888.00	8,241,260.00	0.00	0.00
Business-Type Activities:			01,012,000.00	6,241,260.00	8,701,165.00	91,082,983.00
Capital assets not being depreciated:						
Land		u ar Parago	0,00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0,00	0.00	0,00	0.00	0.00
Capital assets being depreciated:				0.00	0.00	0.00
Land improvements		**************************************	0.00		-	
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			0.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00			56,833.00
Accumulated Depreciation for:		0.00	30,033.00	0.00	0.00	56,833.00
Land Improvements		and the property of the state o	0.00			
Buildings			0.00			0.00
Equipment	(55,412.00)					0.00
Total accumulated depreciation	(55,412.00)	0.00	(55,412.00)			(55,412.00)
Total capital assets being depreciated, net excluding lease and	(33,412.00)	0.00	(55,412.00)	0.00	0.00	(55,412.00)
subscription assets Lease Assets	1,421.00	0.00	1,421.00	0.00	0.00	1,421.00
Accumulated amortization for lease assets			0.00			0.00
the contract of the contract o			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets		-	0.00			0,00
Total subscription assets, net	0.00	0.00	0.00	0,00	0.00	0.00
usiness-type activity capital assets, net	1,421.00	0.00	1,421.00	0.00	0.00	1,421.00

Budget, July 1 2022-23 Estimated Actuals Schedule of Long-Term Liabilities

49 40246 0000000 Form DEBT E8B5814JN1/2023-24\

		ochedule (Long-Term Liabilities				E8B5814JN1(2023-
Description	Unaudited Batance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within
Governmental Activities:						talle 50	
General Obligation Bonds Payable	53,298,055,00	(1.00)	53,298,054,00		7,236,908,00	10 004 440 00	
State School Building Loans Payable			0,00		7,230,300,00	46,061,146.00	
Certificates of Participation Payable			0.00			0,00	
Leases Payable			0,00	<u> </u>		0,00	
Lease Revenue Bonds Payable			0,00			0.00	
Other General Long-Term Debt						0.00	
Net Pension Liability	97,233,882,00		0.00			0.00	
Total/Net OPEB Liability			97,233,882.00			97,233,882.00	
Compensated Absences Payable	488,481,00		0.00			0.00	
Subscription Liability	400,401,00		488,481.00	60,544.00		549,025.00	
Governmental activities long-term liabilities	151,020,418,00		0.00			0.00	
Business-Type Activities;	131,020,418,00	(1.00)	151,020,417.00	60,544.00	7,236,908.00	143,844,053.00	0.00
General Obligation Bonds Payable							
State School Building Loans Payable			0,00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0,00	
Subscription Liability			0.00			0,00	
•			0.00			0,00	
Business-type activities long-term liabilities	0.00	0.00	0,00	0.00	0.00	0.00	0.00

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

49 40246 0000000 Form CEA E8B5814JN1(2023-24)

PARTI- 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	47,106,396.00	301	0.00	303	47,106,396.00	305	880,542.00		307	46,225,854.00	309
2000 - Classified Salaries	18,791,486.00	311	28,000.00	313	18,763,486.00	315	767,691.00		317	17,995,795.00	319
3000 - Employ ee Benefits	31,773,324.00	321	20,916.00	323	31,752,408.00	325	716,333.00		327	31,036,075.00	329
4000 - Books, Supplies Equip Replace. (6500)	17,523,585.00	331	752,495.00	333	16,771,090.00	335	3,054,574.00		337	13,716,516.00	339
5000 - Services . & 7300 - Indirect Costs	15,369,093.00	341	26,769.00	343	15,342,324.00	345	4,032,634.00		347	11,309,690.00	349
				TOTAL	129,735,704,00	365			TOTAL	120,283,930.00	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	37,462,992.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	3,495,810.00	380
3. STRS	3101 & 3102	11,515,034.00	382
4. PERS	3201 & 3202	1,047,448.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	883,427.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and			e de primer de destada primera en
Annuity Plans)	3401 & 3402	5,577,673.00	385
7. Unemployment Insurance	3501 & 3502	195,780.00	390
8. Workers' Compensation Insurance	3601 & 3602	791,172.00	392
9. OPEB, Active Employees (EC 41372).	3/3/ 0/3/32	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	1,041.00	393

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

49 40246 0000000 Form CEA E8B5814JN1(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			
The state of the position (part Lines 1 - 10).	60,970,377.00	395	
12. Less: Teacher and Instructional Aide Salaries and		-	
Benefits deducted in Column 2			
***************************************	0.00		
13a. Less: Teacher and Instructional Aide Salaries and		1	
Benefits (other than Lottery) deducted in Column 4a (Extracted)	-		
***************************************	0.00	396	
b. Less: Teacher and Instructional Aide Salaries and		1	
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396	
		390	
14. TOTAL SALARIES AND BENEFITS		397	
15. Percent of Current Cost of Education Foundation	60,970,377.00		
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.			

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 41373 the provisions of EC 41374.	2 and not exempt u	ınder	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)			

***************************************	55.00%		
2. Percentage spent by this district (Part II, Line 15)	55,00%		
***************************************	50.69%		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)			
***************************************	4.31%		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)			
E Deficiency Amount (Day 10, 11, 11, 11)	120,283,930.00		
5. Deficiency Amount (Part III, Line 3 times Line 4)			
	5,184,237.38		
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

49 40246 0000000 Form CEB E8B5814JN1(2023-24)

PARTI- 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	49,135,590.00	301	0.00	303	49,135,590.00	305	631,000.00	631,000.00	307	48,504,590,00	309
2000 - Classified Salaries	19,411,556.00	311	28,000.00	313	19,383,556.00	315	941,000.00	941,000.00	317	18,442,556.00	319
3000 - Employee Benefits	33,860,379.00	321	34,818.00	323	33,825,561.00	325	742,563,00	742,563.00	327		329
4000 - Books, Supplies Equip Replace. (6500)	11,097,783.00	331	1,337,979.00	333	9,759,804.00	335	545,771.00	724.694.00	337	33,082,998.00	339
5000 - Services . & 7300 - Indirect Costs	14,871,362.00	341	23,100.00	343	14,848,262.00	345	4,548,911.00	4,771,745.00	347	9,035,110.00	349
				TOTAL	126,952,773,00	365			TOTAL	119,141,771.00	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		EDF No.
1. Teacher Salaries as Per EC 41011	1100	38,879,301.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	4,060,523.00	380
3. STRS	3101 & 3102	11,868,842.00	382
4. PERS	3201 & 3202	1,314,843.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	966,864.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	6,427,333.00	385
7. Unemploy ment Insurance	3501 & 3502	34,224.00	390
3. Workers' Compensation Insurance.	3601 & 3602	736,010.00	392
Der Der Der Der Der Der Der Der Der Der	3751 & 3752	0.00	ricolomorphism (in the contraction of the contracti
0. Other Benefits (EC 22310)	3901 & 3902	1,080.00	393

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

49 40246 0000000 Form CEB E8B5814JN1(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	<u> </u>	 		
	64,289,020.00	395		
12. Less: Teacher and Instructional Aide Salaries and				
Benefits deducted in Column 2				
	0.00			
13a. Less: Teacher and Instructional Aide Salaries and				
Benefits (other than Lottery) deducted in Column 4a (Extracted)				
	0.00	396		
b. Less: Teacher and Instructional Aide Salaries and				
Benefits (other than Lottery) deducted in Column 4b (Overrides)*				
	0.00	396		
14. TOTAL SALARIES AND BENEFITS				
	64,289,020.00	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				
	53.96%			
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 the provisions of EC 41374.	and not exempt u	nder		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)				

2. Demonstrate apport by this district (Ded 1), the 45	55.00%			
2. Percentage spent by this district (Part II, Line 15)	E3 DG9/			
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	53.96%			
	1.04%			
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,0,0			
	440 444 774 00			
	119,141,771.00			
5. Deficiency Amount (Part III, Line 3 times Line 4)	119,141,771.00			
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,239,074.42			
5. Deficiency Amount (Part III, Line 3 times Line 4)				
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,239,074.42			
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,239,074.42			

Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fun	nds 01, 09, and 62		
Section I - Expenditures	Goals	Functions	Objects	2022-23 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	133,630,822.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	Ail	All	1000- 7999	8,718,215.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				0,710,215.00
1. Community Services	All	5000-5999	1000- 7999	658,949.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	5,002,676.00
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	22,365.00
one manual state		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	633,796.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 40246 0000000 Form ESMOE E8B5814JN1(2023-24)

		Expenditures			
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered, Must not ir	nclude expenditures in lines B, C	1-C8, D1, or D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)					6,317,786.00
D. Plus additional MOE expenditures:				1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All		All	minus 8000- 8699	697,419.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must	not include expenditures in lines	A or D1.	1	037,413.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)					119,292,240,00
Section II - Expenditures Per ADA					2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)					
B, Expenditures per ADA (Line I.E divided by Line II.A)					6,585.31
				i	,

Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 40246 0000000 Form ESMOE E8B5814JN1(2023-24)

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.)	04 470 000	44 *** **
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior y ear MOE calculation (From Section IV)	94,479,068.96	14,275.39
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)	94,479,068.96	14,275.39
C. Current year expenditures (Line I.E and Line II.B)	85,031,162.06	12,847.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	18,114.90 0.00

Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 40246 0000000 Form ESMOE E8B5814JN1(2023-24)

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 Met	
MOE		
requirement is		
not met. If		
either column		
in Line A,2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		7
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		
the lower of the		
I		
percentages)	0.00%	0.00%
SECTION IV -		
Detail of		
Adjustments		
to Base		
Expenditures		
(used in Section III,		
Line A.1)		
Description of	Total Expenditures	Expenditures
Adjustments	Total Expenditures	Per ADA
Total		
adjustments to		
base		
expenditures	Andrew	
- Companies and	0.00	0.00

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Part I	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

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

3,457,104.00

- 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

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)

94.196.102.00

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)

3 67%

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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

4.136.654.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

1,096,071.00

Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

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	E0D3014JN1(20
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.
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)	539,833.
Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.
7. Adjustment for Employment Separation Costs	And Washington Co. Administrative Communication Co.
a. Plus: Normal Separation Costs (Part II, Line A)	0.0
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,772,558.
9. Carry-Forward Adjustment (Part IV, Line F)	(338,993.7
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,433,564.
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,675,769.0
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,768,395.
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,857,740.
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	958,856,
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	468,988.0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	293,610.
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	1,206,194.
9. Other General Administration (portion charged to restricted resources or specific goals only)	0.0
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	148,064.0
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	23,300.0
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	14,169,526.4
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	
13. Adjustment for Employment Separation Costs	0.0
a. Less: Normal Separation Costs (Part II, Line A)	
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.0
	0.0
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,256,770.0
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,037,388.0
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	123,864,600.4
. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	d de la recompanio de proper que agreció de sede de del de la companio de que de la companio del companio de la companio del companio de la companio del la companio del la companio de la companio de la companio de la companio del la companio del la companio del
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.66%
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)	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

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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)	5,772,558.51
B. Carry-forward adjustment from prior year(s)	
Carry-forward adjustment from the second prior year	354,179.92
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (5.22%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (5.22%) times Part III, Line B19) or (the highest rate used to	!
recover costs from any program (9.82%) times Part III, Line B19); zero if positive	(338,993.71)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(338,993.71)
E. Optional allocation of negative carry-forward adjustment over more than one year	NAME AND ADDRESS OF THE PARTY O
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:	4.39%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment (\$-169496.86) is applied to the current year calculation and the remainder	
(\$-169496.85) is deferred to one or more future years:	4.52%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	-
adjustment (\$-112997.90) is applied to the current year calculation and the remainder	
(\$-225995.81) is deferred to one or more future years:	4.57%
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)	(338,993.71)
	CONTROL OF THE PROPERTY OF THE

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

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Approved indirect cost rate: 5.22%

Highest rate used in any program: 9.82%

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

			approv	ed rate.
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	855,680.00	52,496.00	6.14%
01	3010	643,362.00	32,473.00	5.05%
01	3182	437,941.00	22,860.00	5.22%
01	3219	778,051.00	26,858.00	3.45%
01	3225	25,000.00	1,250.00	5.00%
01	3310	1,309,750.00	66,627.00	5.09%
01	3315	76,244.00	4,008.00	5.26%
01	3550	51,173.00	2,671.00	5.22%
01	4035	206,838.00	13,646.00	6.60%
01	4127	27,080.00	2,658.00	9.82%
01	4201	17,021.00	183.00	1.08%
01	4203	181,938.00	3,638.00	2.00%
01	6010	50,000.00	2,500.00	5.00%
01	6053	237,540.00	12,400.00	5.22%
01	6266	538,249.00	33,107.00	6,15%
01	6387	395,122.00	27,998.00	7.09%
01	6388	9,607.00	384.00	4.00%
01	6500	19,162,422.00	439,341.00	2.29%
01	6520	129,172.00	6,743.00	5.22%
01	6536	120,886.00	6,311.00	5.22%
01	6537	557,756.00	24,309.00	4.36%
01	6546	688,326.00	4,835.00	0.70%
01	6547	325,602.00	17,932.00	5.51%
01	6690	78,649.00	4,105.00	5.22%
01	7422	957,595.00	22,474.00	2.35%
01	7810	217,636.00	17,364.00	7.98%
01	9010	9,467,147.00	12,500.00	0.13%
11	6371	293,676.00	12,515.00	4.26%
11	6391	2,061,330.00	81,515.00	3.95%
11	9010	164,106.00	161.00	0.10%
13	5310	1,985,792.00	110,143.00	5.55%

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

49 40246 0000000 Form L E8B5814JN1(2023-24)

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					
Adjusted Beginning Fund Balance	9791-9795	539,179.00		849,685.00	1,388,864.00
2. State Lottery Revenue	8560	1,264,021.00		380,089,00	1,644,110.00
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
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00		0.00	0.00
6. Total Available (Sum Lines A1 through A5)		1,803,200.00	0.00	1,229,774.00	3,032,974.00
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	880,542.00		0.00	880,542.00
2. Classified Salaries	2000-2999	47,690.00	,	0,00	47,690.00
3. Employee Benefits	3000-3999	353,071.00		0.00	353,071,00
4. Books and Supplies	4000-4999	95,151.00		1,229,774,00	1,324,925.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(83,500.00)			(83,500.00)
 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	0.00		0.00	0.00
7. Tuition	7100-7199	0.00		0.00	0.00
8. Interagency Transfers Out					0.00
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)		1,292,954.00	0,00	1,229,774.00	2,522,728.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12) D. COMMENTS:	979Z	510,246.00	0.00	0.00	510,246.00

-: 00mm21(10.

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 2023-24

49 40246 0000000

General Fund Special Education Revenue Allocations Setup Form SEAS E8B5814JN1(2023-24)

Current LEA:	49-40246-0000000 Petaluma City Elementary/Joint Union High					
Selected SELPA:	AV	(Enter a SELPA ID from the list below then save and close)				
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED				
ID	SELPA-TITLE	(from Form SEA)				
AV	Sonoma County					

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

49 40246 0000000 Form SIAA E8B5814JN1(2023-24)

		, (1)	LL FUNDS				E0D36	314JN1(2023-24
		Costs - rfund		ct Costs - erfund				
Description	Transfers In 5750	Transfers Out 5750	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	(15,650.00)	0.00	(204,334.00)				-
Other Sources/Uses Detail					66,467.00	22,365.00		
Fund Reconciliation		Tillenga proposition and the state of the st		ar ar ar ar ar ar ar ar ar ar ar ar ar a			1,000,000.00	1,000,000.00
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		70.000 mm m m m m m m m m m m m m m m m m					0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						The second secon	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail	***************************************	***************************************		and and desire of the second and the				
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND							***************************************	
Expenditure Detail	1,900.00	0.00	94,191.00	0.00				
Other Sources/Uses Detail			······································		0.00	0.00		
Fund Reconciliation				•			0,00	0,00
12 CHILD DEVELOPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				***************************************	0.00	0.00		
Fund Reconciliation							0,00	0,00
13 CAFETERIA SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	13,750.00	0.00	110,143,00	0.00				
Other Sources/Uses Detail		en de la companya de la registração do descripcio de la companya d			0.00	0.00		
Fund Reconciliation	and the second				0.00	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND	and the same of th						0.00	0.00
Expenditure Detail	0.00	0.00			447714988			
Other Sources/Uses Detail		***************************************			0.00	0.00		
Fund Reconciliation					0.00		0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND			demandering				0.00	0.00
Expenditure Detail	0.00	0.00	the state of the s					
Other Sources/Uses Detail			- Contract C		0,00	0.00		
Fund Reconciliation			President		0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY	налениянняленнялення		The second secon		minhaly(imf) krali wa na sa ƙ		0.00	0.00
Expenditure Detail	and the second		spanolostas.				wateren was	
Other Sources/Uses Detail			ma dispersonale		0.00	0.00	sia diber divona	
Fund Reconciliation	li themsesses		nyeendadanii		0.00		0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND	+++		No.		*edimone-ide*	ll-	0.00	0.00
Expenditure Detail	0.00	0.00	www.idubido.		erdett dans		- And Community	
Other Sources/Uses Detail				***************************************	0.00	0.00	Antonio	
_	1	II.		1	0.00	0.00	1	

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

49 40246 0000000 Form SIAA E8B5814JN1(2023-24)

	Direct Costs - Interfund			t Costs - rfund				
Description	Transfers In 5750	Transfers Out 5750	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	 						0,00	0.00
19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			***************************************	0.00		0.00		
Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
Expenditure Detail						'		
Other Sources/Uses Detail				1.54	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
21 BUILDING FUND							0.00	0.00
Expenditure Detail	0.00	0.00			The state of the s			
Other Sources/Uses Detail	3.00	0.00			1,046.00			
Fund Reconciliation					1,040.00	0.00		
25 CAPITAL FACILITIES FUND			on and the second				0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00	Approved Basedier		2.00	45 440 00		
Fund Reconciliation			According	14	0.00	45,148.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND			norekiste entre hande jego				0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	2.00	Para Para Para Para Para Para Para Para	
Fund Reconciliation			and the same of th	İ	0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND			Particularity (and planting for the particular type)		**************************************		0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00	and the state of t		0.00			
Fund Reconciliation			**************************************		0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL DUTLAY PROJECTS	***************************************		ber (Yeks) (politica undersep		THE STATE OF THE S		0.00	0.00
Expenditure Detail	0.00	0.00	and the state of t		200			
Other Sources/Uses Detail			de la companya de la		0.00	2.00		
Fund Reconciliation			raine as the second	-	0.00	0.00	0.00	
9 CAP PROJ FUND FOR BLENDED COMPONENT JNITS	over the contract of the contr		odičelnej de Fancislanda		ALA-(Var-rigoridae endoxes-		0.00	0.00
Expenditure Detail	0.00	0.00		***************************************			Fortilabrooks.eve.	
Other Sources/Uses Detail			La series de la constante de l		0.00	0.00		
Fund Reconciliation	Noncomment		and the state of t	-	0.00	0.00	0.00	0.00
1 BOND INTEREST AND REDEMPTION FUND	0000				embrocantinos		0.00	0.00
Expenditure Detail	and investory se		al and an an an an an an an an an an an an an		***************************************		P. G. Gilberton S. Park	
Other Sources/Uses Detail	4444 poziaza		the state of the s		0.00	0.00	CHARLES CONTRACTOR	
Fund Reconciliation	Montelywyddiae		est-investigation.	-	0.00	0.00	0.00	
2 DEBT SVC FUND FOR BLENDED COMPONENT INITS	devinie de grana administration		permilifizationin military.				0.00	0.00
Expenditure Detail	CT ACCOUNTAGE TO A COUNTAGE TO		standornakis		urra manifona			
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Fund Reconciliation					0.00	0.00	0.00	

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

49 40246 0000000 Form SIAA E8B5814JN1(2023-24)

		Costs - rfund		t Costs - rfund	_			
Description	Transfers In 5750	Transfers Out 5750	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
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail		***************************************			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
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Fund Reconciliation						0.00	0.00	
61 CAFETERIA ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		0.00	0.00	0.00	0.00	2.00		
Fund Reconciliation					0.00	0.00		
62 CHARTER SCHOOLS ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00							
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND			100				0.00	0.00
Expenditure Detail	0.00							
Other Sources/Uses Detail	0.00	0.00						
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66 WAREHOUSE REVOLVING FUND			ophalisticion a				0.00	0.00
Expenditure Detail	0.00		Procession		a junganana			
Other Sources/Uses Detail	0.00	0.00	on the state of th		Allyndaypa-Agas			
Fund Reconciliation	al-investor		Outputch		0.00	0.00		
57 SELF-INSURANCE FUND			and positioner				0.00	0.00
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71 RETIREE BENEFIT FUND					(Complete) and		-	
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3 FOUNDATION PRIVATE-PURPOSE TRUST FUND			entracianvisi		a.			
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6 WARRANT/PASS-THROUGH FUND	ncannosamento		ordereducioni als		RFKOla s Describbasa			
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Fund Reconciliation	Cachendago						0.00	0.00

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

49 40246 0000000 Form SIAA E8B5814JN1(2023-24)

	Direct Costs - Indirect Costs Interfund Interfund							
Description	Transfers In 5750	Transfers Out 5750	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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	15,650.00	(15,650.00)	204,334.00	(204,334.00)	67,513.00	67,513.00	1,000,000.00	1,000,000.00

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

49 40246 0000000 Form SIAB E8B5814JN1(2023-24)

	FOR	ALL FUNDS				E	8B5814JN	1(2023-2
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	(25,650.00)	0.00	(196,693.00)				
Other Sources/Uses Detail					34,500.00	0.00		elaino e e e e e e e e e e e e e e e e e e e
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08 STUDENT ACTIVITY SPECIAL REVENUE FUND						-		
Expenditure Detail	0.00	0.00	0.00	0.00				and in the same of
Other Sources/Uses Detail	·				0.00	0.00		
Fund Reconciliation					***************************************			and the same of th
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								None Parket Ball
Expenditure Detail	0.00	0.00	0,00	0.00				OTTO
Other Sources/Uses Detail	***************************************		**************************************		0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
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Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,900.00	0.00	84,844.00	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	0,00	0.00				
Other Sources/Uses Detail				***************************************	0.00	0.00		
Fund Reconciliation			redamonisco		***************************************	0,00		
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	23,750.00	0.00	111,849.00	0.00	And and and and and and and and and and a			
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation						0,00	and the same	
14 DEFERRED MAINTENANCE FUND					2000			
Expenditure Detail	0.00	0.00					and proper section	
Other Sources/Uses Detail			100 Lings		0.00	0.00	A. C. C. C. C. C. C. C. C. C. C. C. C. C.	
Fund Reconciliation			e de la companya de l		0.00		jopowork	
15 PUPIL TRANSPORTATION EQUIPMENT FUND	***************************************						e Print dischirence	
Expenditure Detail	0.00	0.00	parent annual services	Community (Community)			un list en en en en en en en en en en en en en	
Other Sources/Uses Detail			and the second second		0,00	0.00		
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17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL DUTLAY	especial en anno escalente		and the second s				ere diligeneralisans dispiring any	
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Other Sources/Uses Detail	<u> </u>		respenses		0.00	0.00	Out the state of t	
Fund Reconciliation	Aprilding the same		aaje mangaleega ee		0.00	0.00	od SUS CLEWY Code	
8 SCHOOL BUS EMISSIONS REDUCTION FUND			community/j/s		drumbanasi		and the state of t	
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Other Sources/Uses Detail				***************************************	0.00	0.00	1000	

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

49 40246 0000000 Form SIAB E8B5814JN1(2023-24)

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 Othe Fund 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			Section 1	
Other Sources/Uses Detail	and the second s		***************************************			0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS				A NORTH TO THE PROPERTY OF THE				ACT ACT ACT ACT ACT ACT ACT ACT ACT ACT
Expenditure Detail				- Oilining				
Other Sources/Uses Detail					0.00	0.00		-
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						Billion Control
Other Sources/Uses Detail	**************************************	·			0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								E Participa de la Constantina del Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de la Constantina de
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Other Sources/Uses Detail					0.00	34,500.00		ACCOUNTS OF THE PERSON OF THE
Fund Reconciliation			1.		***************************************			
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								operation.
Expenditure Detail	0.00	0.00						an and a second
Other Sources/Uses Detail					0.00	0.00		constitution of
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		***************************************			0.00	0.00		- Composition of the Composition
Fund Reconciliation								The state of the s
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								one description was a second
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			and the state of t		0.00	0.00		Pennomente
Fund Reconciliation	Bhadhardianna							2000
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS			e de la companya de l					- CANANTAGO CONTRACTOR
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Other Sources/Uses Detail	-	***************************************			0.00	0.00		and control (see
Fund Reconciliation	and the second second		Nonecontrol			······································		
51 BOND INTEREST AND REDEMPTION FUND			**************************************					Video in the control of the control
Expenditure Detail			MANAGENERAL		nery)treesees			
Other Sources/Uses Detail			PARAGONIANI		0.00	0.00		
Fund Reconciliation	e constitue de		lar and on the control of the contro					
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS			Description					
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Other Sources/Uses Detail			Milleratori		0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND			Down St.					
Expenditure Detail			delation					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0,00		

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

49 40246 0000000 Form SIAB E8B5814JN1(2023-24)

	FOI	R ALL FUNDS	5			E	BB5814JN	1(2023-2
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND				-				
Expenditure Detail								
Other Sources/Uses Detail		-			0.00	0.00		
Fund Reconciliation				and the second s				
57 FOUNDATION PERMANENT FUND		en contention				Control of the Contro		
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		<u> </u>				0.00		
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61 CAFETERIA ENTERPRISE FUND		And the second s						
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					5.55	3.00		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00			
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00					100	
Other Sources/Uses Detail	0.00	0.00					-	
Fund Reconciliation					0.00	0.00	anticopia	
66 WAREHOUSE REVOLVING FUND		Total Control of the	and the second				Vinnecolaria	
Expenditure Detail	0.00		and the state of t				a second	
Other Sources/Uses Detail	0.00	0.00					and the second	
Fund Reconciliation		-			0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00					***************************************	
Other Sources/Uses Detail	0.00	0.00					Personal	
Fund Reconciliation					0.00	0.00	- 100	
71 RETIREE BENEFIT FUND							il in the second	
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Expenditure Detail Other Sources/Uses Detail							Newsbacconst	
Fund Reconciliation			in and the second		0.00		Conditional amount	
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND			Rosenspanion		Spathal Practical		The second secon	
			elispaques				-tenantie	
Expenditure Detail	0.00	0.00	Discussion		contractorist		ethiopinetholia	
Other Sources/Uses Detail			- Anna Paris de Caración de Ca		0.00		na in a suite de la companya de la c	
Fund Reconciliation			todoniziamenesi		antaranneake		enimedo ina iroq	
76 WARRANT/PASS-THROUGH FUND			андольного		naviroya.		adventenado)	
Expenditure Detail			outsuandage		and the second of the second o		usus-moreur u	
Other Sources/Uses Detail			tanishi keneter		distiluromass		i più pardirenten	
Fund Reconciliation			gonaroidag		none en en en en en en en en en en en en e		The section of the se	
95 STUDENT BODY FUND	77940000		Sphoodhilindes		HANDINGHAND		entraosisticos	
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Other Sources/Uses Detail	Lian appropries		ALMANDOR		military Virtualnessisi			
Fund Reconciliation								
TOTALS	25,650.00	(25,650.00)	196,693.00	(196,693.00)	34,500.00	34,500.00		

49 40246 0000000 Form 01CS E8B5814JN1(2023-24)

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	
):	6,803.76		
ı:	1.0%		

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

District's ADA Standard Percentage Level:

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	6,171	6,217		
Charter School	951	921		
Total ADA	7,122	7,138	N/A	Met
Second Prior Year (2021-22)				
District Regular	6,235	6,217		
Charter School	995	970		and the state of t
Total ADA	7,229	7,187	0.6%	Met
First Prior Year (2022-23)				
District Regular	6,024	6,187		
Charter School	990	980		
Total ADA	7,014	7,167	N/A	Met
Budget Year (2023-24)				4
District Regular	5,890			
Charter School	1,020			
Total ADA	6,910			

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

49 40246 0000000 Form 01CS E8B5814JN1(2023-24)

1B, Compariso	n of District ADA to the Standard	
DATA ENTRY: E	inter an explanation if the standard is not met.	
1a.	STANDARD MET - Funded ADA has not been overest	imated 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 overest	imated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	

49 40246 0000000 Form 01CS E8B5814JN1(2023-24)

2	CRITERION.	Frankline and

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
Form A, Estimated P-2 ADA column, lines A4 and C4):	6,803.8	
District's Enrollment Standard Percentage Level:	1.0%	

2A. Calculating the District's Enrollment Variances

District ADA (Form

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	6,439	6,403		
Charter School	999	974		
Total Enrollment	7,438	7,377	0.8%	Met
Second Prior Year (2021-22)				
District Regular	6,363	6,193		
Charter School	1,025	1,010		
Total Enrollment	7,388	7,203	2.5%	Not Met
First Prior Year (2022-23)				
District Regular	6,111	6,166		
Charter School	1,083	1,009		
Total Enrollment	7,194	7,175	0.3%	Met
Budget Year (2023-24)				**************************************
District Regular	6,122			
Charter School	1,090			
Total Enrollment	7,212			

2B. Comparison of District Enrollment to the Standard

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

Explanation:

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

	(required if NOT met)		
1b.	STANDARD MET - Enrollment has not been overestim	nated by more than the standard percentage level for two or more of the previous three years.	
	Explanation:		
	(required if NOT met)		

Enrollment came in lower than projected for 2021-22 due to impacts of COVID 19 pandemic.

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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	6,217	6,403	
Charter School	921	974	
Total ADA/Enrollment	7,138	7,377	96.8%
Second Prior Year (2021-22)			
District Regular	5,681	6,193	
Charter School	938	1,010	
Total ADA/Enrollment	6,619	7,203	91.9%
First Prior Year (2022-23)			
District Regular	5,572	6,166	
Charter School	980	1,009	
Total ADA/Enrollment	6,552	7,175	91.3%
		Historical Average Ratio:	93.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 93.8%

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	5,784	6,122		
Charter School	1,020	1,090		
Total ADA/Enrollment	6,804	7,212	94.3%	Not Met
1st Subsequent Year (2024-25)				
District Regular	4,937	6,217		
Charter School	1,025	1,098		
Total ADA/Enrollment	5,962	7,315	81,5%	Met
2nd Subsequent Year (2025-26)				
District Regular	6,007	6,292		
Charter School	1,025	1,098		
Total ADA/Enrollment	7,032	7,390	95.1%	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) This is due to significantly lower attendance during the pandemic and projected higher attendance in 2024-25 and 2025-26.

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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) and its economic recovery target payment, plus or minus one percent.

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

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

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change	in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a.	ADA (Funded) (Form A, lines A6 and C4)	7,200.31	6,942.81	6,932.00	7,002.00
b.	Prior Year ADA (Funded)		7,200.31	6,942.81	6,932.00
c.	Difference (Step 1a minus Step 1b)		(257.50)	(10.81)	70.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.58%)	(.16%)	1.01%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding	87,355,658.00	91,157,141.00	95,070,058.00
ь1.	COLA percentage	8.22%	3.94%	3,29%
b2.	COLA amount (proxy for purposes of this criterion)	7,180,635.09	3,591,591.36	3,127,804.91
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	8.22%	3.94%	3.29%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%): 3.64% to 5.64%

	01.070	1,00,0
4.64%	3.78%	4.30%

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4A2. Alternate LCFF Revenue Standard - Basic Ald

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	46,523,181.00	44,705,000,00	45,100,000.00	45,500,000,00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from pre	ovious 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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	83,693,204.00	88,755,887.00	92,737,141.00	96,650,058.00
District's Proj	ected Change in LCFF Revenue:	6,05%	4.49%	4.22%
	LCFF Revenue Standard	3.64% to 5.64%	2.78% to 4.78%	3.30% to 5.30%
	Status:	Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met) This projection is based on Special Education Property tax estimates and higher COLAs.

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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 S	alaries and Benefits to Total U	nrestricted General Fund Ex	penditures	
DATA ENTRY: All data are extracted or calculated.				
	Estimated/Unaudited Actuals - I		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	50,568,107.42	55,262,220.57	91.5%	
Second Prior Year (2021-22)	54,524,818.14	60,420,353.79	90.2%	
First Prior Year (2022-23)	61,755,144.00	69,693,555.00	88.6%	
	5	Historical Average Ratio:	90.1%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Per	centage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Sa	larles and Benefits Standard			
(historical average	ratio, plus/minus the greater			
of 3% or the district's r	eserve standard percentage):	87.1% to 93.1%	87.1% to 93.1%	87,1% to 93,1%

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.

Budget - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	62,673,007.00	70,010,805.00	89.5%	Met
1st Subsequent Year (2024-25)	63,894,551.00	72,235,551.00	88.5%	Met
2nd Subsequent Year (2025-26)	65,130,551.00	74,111,551.00	67.9%	Met

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

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

1a.	STANDARD MET - Ratio of total unrestricted salaries	and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.
	Explanation:	
	(required if NOT met)	

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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)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	4.64%	3.78%	4.30%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.36% to 14.64%	-6.22% to 13.78%	-5.70% to 14.30%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.36% to 9.64%	-1.22% to 8.78%	-0.70% to 9.30%

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.

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	8,671,732.00		
Budget Year (2023-24)	5,231,459.00	(39.67%)	Yes
1st Subsequent Year (2024-25)	2,985,000.00	(42.94%)	Yes
2nd Subsequent Year (2025-26)	2,990,000.00	.17%	No
	L		
Explanation: This variance is due to emicat	ing higher COLA		

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

First Prior Year (2022-23)
Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

23,702,848.00		
12,313,382.00	(48.05%)	Yes
11,215,000.00	(8.92%)	Yes
11,225,000.00	.09%	No

Explanation: (required if Yes)

(required if Yes)

The variance are due to State COVID Funds; Learning Recovery Funds, EEBG Funds and Carryover.

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

First Prior Year (2022-23) Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Explana

14,804,773.00		
13,508,293.00	(8.76%)	Yes
13,540,000.00	.23%	No
13,575,000.00	.26%	No

Explanation: (required if Yes) The Variance are due to the Funds received for State Bus Grant Funds for Electric Buses and the Infrastructure.

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

First Prior Year (2022-23) 15,474,750,00 Budget Year (2023-24) 11,008,658.00 (28.86%)Yes 1st Subsequent Year (2024-25) 4,160,000.00 (62,21%) Yes 2nd Subsequent Year (2025-26) 4,420,463.00 6 26% Nο Explanation: This is due to the One-time expenditure for for State, Federal and Local Funds being Spend over two years. (required if Yes) Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5) First Prior Year (2022-23) 15,573,427.00 Budget Year (2023-24) 15,068,055.00 (3.25%)Yes 1st Subsequent Year (2024-25) 10,453,463.00 (30.63%) Yes 2nd Subsequent Year (2025-26) 11,100,000.00 6.18% Explanation: This is due to the One-time expenditure for for State, Federal and Local Funds being Spend over two years. (required if Yes) 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2) DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year Amount Over Previous Year Status

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

47,179,353.00		
31,053,134.00	(34.18%)	Not Met
27,740,000.00	(10.67%)	Not Met
27,790,000.00	.18%	Met

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

First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

1011 05)		
31,048,177.00		
26,076,713.00	(16.01%)	Not Met
14,613,463.00	(43.96%)	Not Met
15,520,463,00	6,21%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

Explanation:

(linked from 6B if NOT met)

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.

> This variance is due to projecting higher COLA. Federal Revenue (linked from 6B if NOT met) Explanation: The variance are due to State COVID Funds; Learning Recovery Funds, EEBG Funds and Carryover. Other State Revenue (linked from 6B if NOT met) Explanation: The Variance are due to the Funds received for State Bus Grant Funds for Electric Buses and the Infrastructure. Other Local Revenue

if NOT met)

1b.

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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: This is due to the One-time expenditure for for State, Federal and Local Funds being Spend over two years. Books and Supplies (linked from 6B if NOT met) Explanation: This is due to the One-time expenditure for for State, Federal and Local Funds being Spend over two years. Services and Other Exps (linked from 6B

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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).

				oo miii Luucation Code Sections		
Determining the	District's Compliance with the Contribution Requirem	ent for EC Section 17070.75 -	Ongoing and Major Maintena	nce/Restricted Maintenance Ac	count (OMMA/RMA)	
NOTE:	EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.					
DATA ENTRY: Cli X in the appropriat	ick the appropriate Yes or No button for special education le te box and enter an explanation, if applicable.	ocal plan area (SELPA) administr	ative units (AUs); all other data	are extracted or calculated. If st	andard is not met, enter an	
1.	a. For districts that are the AU of a SELPA, do you choo	ose to exclude revenues that are	passed through to participating	members of		
	the SELPA from the OMMA/RMA required minimum cont		passed through to participating	members of	No	
				I		
	b. Pass-through revenues and apportionments that may		A calculation per EC Section 17	7070.75(b)(2)(D)		
	(Fund 10, resources 3300-3499, 6500-6540 and 6546, ob	jects 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)					
		121,531,237.00				
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹		
	(2.10 fe, if line fe is fro)	0.00	Minimum Contribution			
			(Line 2c times 3%)	to the Ongoing and Major Maintenance Account	Status	
	c. Net Budgeted Expenditures and Other Financing Uses				Outus	
	0363	121,531,237.00	3,645,937.11	3,858,000.00	Met	
				¹ Fund 01, Resource 8150, Obje	cts 8900-8999	
f standard is not r	met, enter an X in the box that best describes why the minir	num required contribution was no	et made:			
	П	Not applicable (district does not	participate in the Largy E. Com	ene School Facilities Act of 1998)		
		Exempt (due to district's small s				
		Other (explanation must be prov		\\-n/		
	Explanation:				***************************************	
	(required if NOT met				n in acceptance	
	and Other is marked)				lide annual parties of the little annual part	
					The second secon	

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8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves' as a percentage of total expenditures and other financing uses 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.

CIVITY 1	MI data are extracted of calculated.			
		Third Prior Year	Second Prior Year	First Prior Year
		(2020-21)	(2021-22)	(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)	2,815,772.00	3,165,698.00	4,008,925.00
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	5,913,968.48	5,526,656.77	2,708,557.00
	d. Negative General Fund Ending Balances in Restricted		WANTE TO THE PARTY OF THE PARTY	
	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)	8,729,740.48	8,692,354.77	6,717,482.00
2.	Expenditures and Other Financing Uses	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
	a. District's Total Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999)	93,859,054.53	105,523,280,58	133,630,822.00
	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)	93,859,054.53	105,523,280.58	133,630,822.00
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	9.3%	8.2%	5.0%
	District's Deficit Spending Standard Percentage Levels			
	(Line 3 times 1/3):	3.1%	2,7%	1.7%

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

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.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	703,192.58	55,762,220.57	N/A	Met
Second Prior Year (2021-22)	408,726.99	60,420,353.79	N/A	Met
First Prior Year (2022-23)	(1,657,005.00)	69,715,920.00	2.4%	Not Met
Budget Year (2023-24) (Information only)	1,487,016.00	70,010,805.00		

8C. Comparison of District Deficit Spending to the Standard

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

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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) This is due to a CSEA 3-year settlement and spending down or prior year carry over of local site donations.

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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): 6,837

District's Fund Balance Standard Percentage Level: 1.0%

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

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

	Offication Contract 1	and beginning balance	beginning runu balance	
	(Form 01, Line F1e,	(Form 01, Line F1e, Unrestricted Column)		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	10,052,733.00	11,285,403.40	N/A	Met
Second Prior Year (2021-22)	10,245,398.00	11,988,595.98	N/A	Met
First Prior Year (2022-23)	14,532,427.00	12,397,325.00	14.7%	Not Met
Budget Year (2023-24) (Information only)	10,740,320,00			

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: This variance is due to the need to spend down reserves that were over the 10% maximum. (required if NOT met)

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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		: 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 Av ailable 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. Av ailable reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	6,804	6,932	7,002
Subsequent Years, Form MYP, Line F2, if available.)			
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?
••	Do you alload to exclude from the least a calculation the bass-model indigs distributed to SELPA members

Yes

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
b. Special Education Pass-through Funds			
(Fund 10, resources 3300-3499, 6500-6540 and 6546,	0.00		
objects 7211-7213 and 7221-7223)	The state of the s	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	129,213,131.00	118,210,551.00	120,921,551.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			on the state of th
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	129,213,131.00	118,210,551.00	120,921,551.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	3,876,393.93	3,546,316.53	3,627,646.53
6.	Reserve Standard - by Amount			

^a 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.

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	(\$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)	3,876,393.93	3,546,316.53	3,627,646.53

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.

eserve Amour	ats (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			The state of the s
	(Fund 01, Object 9789) (Form MYP, Line E1b)	3,876,394.00	3,546,317.00	3,627,647.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	2,932,156.00	7,113,354.00	10,280,531.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0,00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties	· · · · · · · · · · · · · · · · · · ·		
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			······································
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	6,808,550.00	10,659,671.00	13,908,178.00
9,	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	5.27%	9.02%	11.50%
	District's Reserve Standard			
	(Section 10B, Line 7):	3,876,393.93	3,546,316.53	3,627,646.53
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explana		

ıa.	STANDARD MET - Projected available reserves have	met the standard for the budget and two subsequent fiscal years.
	Explanation:	
	(required if NOT met)	

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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SUPPLEMENT	UPPLEMENTAL INFORMATION		
DATA ENTRY:	Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.		
\$1.	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 fo	ollowing 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:	

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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

SSA. 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 reducited.

Description	n / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a.	Contributions, Unrestricted General Fund	Fund 01, Resources 0000-1999, Object 89	80)			
First Prior	Year (2022-23)		(17,689,898.00)			
Budget Ye	ar (2023-24)		(19,024,329.00)	1,334,431.00	7.5%	Met
lst Subsec	quent Year (2024-25)		(19,800,000.00)	775,671,00	4.1%	Met
nd Subse	quent Year (2025-26)		(20,600,000,00)	800,000.00	4.0%	Met
1b.	Transfers in, General Fund *					
irst Prior	Year (2022-23)		66,467.00			
Budget Ye	ar (2023-24)	The state of the s	34,500.00	(31,967.00)	(48.1%)	Not Met
lst Subsec	quent Year (2024-25)		0.00	(34,500.00)	(100.0%)	Not Met
nd Subse	quent Year (2025-26)		0.00	0.00	0.0%	Met
1c.	Transfers Out, General Fund *	ļ				
	Year (2022-23)		22,365.00			
-	ar (2023-24)		0.00	(22,365.00)	(100.0%)	Not Met
	quent Year (2024-25)		0.00	0.00	0.0%	Met
nd Subsec	quent Year (2025-26)	Contraction and the special an	0.00	0.00	0.0%	Met
1d.	Impact of Capital Projects					
	Do you have any capital projects that may impact the general fund operational budget?			No		
	ransfers used to cover operating deficits in either t					
35B. Statu	s of the District's Projected Contributions, Tra	sfers, and Capital Projects				
DATA ENT	RY: Enter an explanation if Not Met for items 1a-1o	or if Yes for item 1d.				
1a,	MET - Projected contributions have not change	by more than the standard for the budget a	nd two subsequent fiscal	years.		
	Explanation:					
	(required if NOT met)				-	
1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the 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.		Identify the amount				
	Explanation:	This variance is due to higher expenditu			-	

(required if NOT met)

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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 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 transfers.		
	Explanation:	This variance is due to higher expenditures related to special education costs.	
	(required if NOT met)		
1d.	NO - There are no capital projects that may impact the	e general fund operational budget.	

Project Information: (required if YES)

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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. Id	entification of the District's Long-term Co	mmitments				
data e	NTRY: Click the appropriate button in item 1 a	and enter data	in all columns of item 2 for app	dicable 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		. Γ	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 by pensions (OPEB); OPEB is disclosed in item S7A.					nt benefits other than	
		# of Years		SACS Fund and Object Codes	s Used For:	Principal Balance
	Type of Commitment	Remaining	Funding Source	s (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases						
Certifica	ates of Participation					
General	Obligation Bonds	21	Debt Service Fund 51		74XX	7,236,908
Supp Ea	arly Retirement Program					
State School Bullding Loans						
Comper Absence		15	General Fund 0X; Fund 11; Ca	feteria Fund 13	2000, 3000	456,849
		I				dermiterritumennen unsersimber beschutztenbissernasinnen unsersimmet
Other Lo	ong-term Commitments (do not include OPEB)):				<u></u>
		-				
		Ĺ				
		<u> </u>				
	TOTAL:	~~~~			ikki 1998 wife hala adalah menangkan kanangan kacamban kanan menangkan melangkan menangkan samaran kanan menan	7,693,757
			Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)	(2025-26)
			Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
	Type of Commitment (continued)		(P & I)	(P & I)	(P&I)	(P&I)
Leases						
	ates of Participation		Section Conference of the Conf			
	Obligation Bonds		4,530,456	4,220,738	2,949,050	3,040,238
	arly Retirement Program					
	chool Building Loans		~ *************************************			
Compensated Absences		25,000	25,000	25,000	25,000	
Other Lo	ong-term Commitments (continued):					general control of the control of th
	Andrew State Control of the Control					

	Total A - a - a	l Daymanta:	A EEE 4FO	4 04F 700	0.074.000	0.000.000
		l Payments: ment increas	4,555,456 ed over prior year (2022-23)?	4,245,738 No	2,974,050 No	3,065,238 No
			•	L	1	I

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S6B. Comparison	of the District's Annual Payments to Prior Year Ann	nual Payment			
DATA ENTRY: Ente	DATA ENTRY: Enter an explanation if Yes.				
1a.	No - Annual payments for long-term commitments have	ve not increased in one or more of the budget and two subsequent fiscal years.			
	Explanation:				
	(required if Yes				
	to increase in total				
	annual payments)				
S6C. Identification	of Decreases to Funding Sources Used to Pay Lor	rg-term Commitments			
DATA ENTRY: Click	k 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 commitme	nts decrease or expire prior to the end of the commitment period, or are they one-time sources?			
2.	No - Funding sources will not decrease or expire prior t	No the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.			
	Explanation:				
	(required if Yes)				

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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. Identific	ation of the District's Estimated Unfunded Liability for Postemployment Benefi	its Other than Pensions (OPEB)		V		
DATA ENTRY:	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)	No				
•	5 11 11 11 11 2222	Baseline and the second	and			
2.	For the district's OPEB:	Province and the second contract of the secon	7			
	a. Are they lifetime benefits?		and the same of th			
		Part - 100 -	····•			
	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:						
				MANUAL COMPANIES AND AND AND AND AND AND AND AND AND AND		
3	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 of	r	Self-Insurance Fund	Gov emmental Fund		
	gov ernmental fund					
4.	OPEB Liabilities					
7.	a. Total OPEB liability	Г				
	b. OPEB plan(s) fiduciary net position (if applicable)					
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	-	0.00			
	d. Is total OPEB liability based on the district's estimate	_	0.00			
	or an actuarial valuation?					
	e. If based on an actuarial valuation, indicate the measurement date	h-man				
	of the OPEB valuation					
		Instan				
		Budget Year	1st Subsequent Year	2nd Subsequent Year		
5.	OPEB Contributions	(2023-24)	(2024-25)	(2025-26)		
	a. OPEB actuarially determined contribution (ADC), if available, per					
	actuarial valuation or Alternative Measurement	17				
	Method	The state of the s				
	 OPEB amount contributed (for this purpose, include premiums paid to a self- insurance fund) (funds 01-70, objects 3701-3752) 	32,000.00				
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)					
	d. Number of retirees receiving OPEB benefits					

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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S7B. Identification	of the District's Unfunded Liability for Self-Insurance Programs				
DATA ENTRY: Clic	k the appropriate button in item 1 and enter data in all other applicable items; there are no	extractions in this section.			
Does your district operate any self-insurance programs such as workers' compensation, employee health and welf are, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4) No					
2	2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:				
3,	Self-Insurance Liabilities				
	a. Accrued liability for self-insurance programs				
	b. Unfunded liability for self-insurance programs	mhcran noond			
		Budget Year	1st Subsequent Year	2nd Subsequent Year	
4.	Self-Insurance Contributions	(2023-24)	(2024-25)	(2025-26)	
	a. Required contribution (funding) for self-insurance programs				
	b. Amount contributed (funded) for self-insurance programs				

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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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.

	alysis of District's Labor Agreements - Certificat	ed (Non-management) Employees			S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees			
DATA ENTRY:	Enter all applicable data items; there are no extracti	ons in this section.						
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year			
		(2022-23)	(2023-24)	(2024-25)	(2025-26)			
Number of certi equivalent(FTE)	ificated (non-management) full - time -) positions	421.2	421.7	425,9	430.1			
Certificated (N	on-management) Salary and Benefit Negotiation	15	Γ					
1.	Are salary and benefit negotiations settled for the	ne budget year?		No				
		If Yes, and the corresponding public disclosified with the COE, complete questions 2 a						
	If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.							
		f No, identify the unsettled negotiations in	ncluding any prior year unsettled	negotiations and then complete	questions 6 and 7.			
Negotiations Se	<u>l_</u> <u>sttled</u>							
2a.	Per Government Code Section 3547.5(a), date of	f public disclosure board meeting:						
2b.	Per Government Code Section 3547.5(b), was the	e agreement certifled						
	by the district superintendent and chief business	official?		No				
	1	f Yes, date of Superintendent and CBO c	ertification:					
3.	Per Government Code Section 3547.5(c), was a	budget revision adopted						
	to meet the costs of the agreement?							
	i	f Yes, date of budget revision board adop	tion:					
4.	Period covered by the agreement:	Begin Date:		End Date:				
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year			
			(2023-24)	(2024-25)	(2025-26)			
	Is the cost of salary settlement included in the t projections (MYPs)?	oudget and multiyear						
		One Year Agreement						
	1	otal cost of salary settlement	The state of the s					
		6 change in salary schedule from prior rear						
	or							
		Multiyear Agreement						
	ד	otal cost of salary settlement						
	у	6 change in salary schedule from prior ear (may enter text, such as Reopener")						

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Negotiations N	Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	\$487,000		
	_	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
	L	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	5,445,000	5,445,000	5,445,000
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
•	Non-management) Prior Year Settlements			
Are any new o	osts 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:			
	1	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
	Γ			
1,	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	\$487,000	\$487,000	\$487,000
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
	Ţ.		***	tertakan dan dan dan memberakan dan dan mendebiak dan dan dan dan dan dan dan dan dan dan
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No
	the badget and mit of			
Certificated (Non-management) - Other			
List other sign	if Icant contract changes and the cost impact of each change (I.e., class size, hours of	employment, leave of absence, bonuses	s, etc.);	

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

DATA ENTRY:	Enter all applicable data items; there are no extrac	tions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of cla	ssified(non - management) FTE positions	319.4	299.8	3 299.8	299.8
Classified (No	on-management) Salary and Benefit Negotiation	•	ı		
1.	Are salary and benefit negotiations settled for			No	
.,	The sales, and sense, regendations senses for	If Yes, and the corresponding public disci] osure documents have been fil		ns 2 and 3
		If Yes, and the corresponding public discl			
		If No, identify the unsettled negotiations			
		N/A			
Negotiations S	ettled			***************************************	
2a,	Per Government Code Section 3547.5(a), date	of public disclosure	Г	THE PARTY OF THE P	
	board meeting:	•			
2b.	Per Government Code Section 3547.5(b), was to	the agreement certified		***************************************	
	by the district superintendent and chief busines				
		If Yes, date of Superintendent and CBO of	certification:		
3.	Per Government Code Section 3547.5(c), was a	a budget revision adopted			
	to meet the costs of the agreement?				
		If Yes, date of budget revision board ado	ption:		
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	is the cost of salary settlement included in the	budget and multiyear			
	projections (MYPs)?				
		One Year Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year			
		or		·	
		Multiyear Agreement	p-10-10-10-10-10-10-10-10-10-10-10-10-10-		
		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 salar	y commitments:	The second secon
	- Incompany	CONTRACTOR CONTRACTOR MINERAL MINERAL CONTRACTOR CONTRA			
	Parameter				
	ran-occur.				

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Negotiations N	lot Settled			
6.	Cost of a one percent increase in salary and statutory benefits	\$197,000		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	\$5,445,000	\$5,445,000	\$5,445,000
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classified (No	on-management) Prior Year Settlements			
Are any new co	osts from prior year settlements included in the budget?	de de la constante de la const		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:	Particular (1997)		
	Commence of the Property of the Commence of th	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	\$197,000	\$197,000	197,000
3,	Percent change in step & column over prior year	0.0%	0.0%	0.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No
	the badget and military	L		
Classified (No	on-management) - Other			
List other signif	ficant contract changes and the cost impact of each change (i.e., hours of employment	ent, leave of absence, bonuses, etc.):		
		,		

2023-24 Budget, July 1 General Fund

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Sonoma Coun	ity	School District Criteria and	Standards Review		E8B5814JN1(2023-24
SBC. Cost Ar	nalysis of District's Labor Agreements - Mana	gement/Supervisor/Confidential Employe	es		
DATA ENTRY	: Enter all applicable data items; there are no ext	ractions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of ma positions	anagement, supervisor, and confidential FTE	74.9	72.2	72.2	72.2
Managementi	/Supervisor/Confidential				
Salary and B	enefit Negotiations		Γ		
1.	Are salary and benefit negotiations settled f	or the budget year?		No	
		If Yes, complete question 2.	-		
		If No, identify the unsettled negotiations	including any prior year unsettled	d negotiations and then complete	questions 3 and 4.
Manadation 6	N-111- 4	If n/a, skip the remainder of Section S80	λ .		
Negotiations S 2.			M	4-1-0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	
۷.	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 multivear	(2023-24)	(2024-23)	(2025-20)
	projections (MYPs)?	and proget and money or.	No		
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations N	Not Settled		L	.1	<u> </u>
3.	Cost of a one percent increase in salary and	d statutory benefits	\$261,000		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
4.	Amount included for any tentative salary so	hedule increases	0	0	0
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and W	relfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included	in the budget and MYPs?			
2.	Total cost of H&W benefits		\$835,000	835,000	35,000
3.	Percent of H&W cost paid by employer				***************************************
4.	Percent projected change in H&W cost over	prior y ear	0.0%	0.0%	0.0%
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Col	umn Adjustments		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in t	he budget and MYPs?	Yes	No	No
2.	Cost of step and column adjustments	-	\$35000	·	\$35000
3.	Percent change in step & column over prior	y ear	0,0%	0.0%	0.0%
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefit	s (mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of other benefits included in the b	udget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits		\$50,000	\$50,000	\$50,000
3.	Percent change in cost of other benefits over	er prior vear	0.0%	0.0%	0.0%

Percent change in cost of other benefits over prior year

0.0%

0.0%

0.0%

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

49 40246 0000000 Form 01CS E8B5814JN1(2023-24)

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?

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

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	
Jun 29, 20	23

Yes

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

49 40246 0000000 Form 01CS E8B5814JN1(2023-24)

ADDITIONAL FISCAL INDICATORS				
The following fisc reviewing agency Criterion 2.	cal indicators are designed to provide additional data for re to the need for additional review. DATA ENTRY: Click th	eviewing agencies. A "Yes" answer to any single indicator does not le appropriate Yes or No button for items A1 through A9 except ite	necessarily suggest a cause for m A3, which is automatically com	concern, but may alert the oppleted based on data in
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 independe	int from the payroll system?		
			No	
A3.	is enrollment decreasing in both the prior fiscal year a	and budget year? (Data from the		
	enrollment budget column and actual column of Criter	ion 2A are used to determine Yes or No)	No	
A4.	Are new charter schools operating in district boundarie	s that impact the district's		
	enrollment, either in the prior fiscal year or budget yea	ar?	No	
A5.	Has the district entered into a bargaining agreement w	here 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?			
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or			
	retired employ ees?			
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)			
A9.				
official positions within the last 12 months?				
When providing c	comments for additional fiscal indicators, please include th	e Item number applicable to each comment.		
	Comments:			
	(optional)			

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End of School District Budget Criteria and Standards Review

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49-40246-0000000

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

Petaluma City Elementary/Joint Union High

Sonoma County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	Passed
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	Passed
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	Passed
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	Passed
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	Passed
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

SACS Web System - SACS V5.1 49-40246-0000000 - Petaluma City Elementary/Joint Union High - Budget, July 1 - Budget 2023-24	
6/24/2023 2:03:03 PM	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Explanation: N/A	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	Passed
GENERAL LEDGER CHECKS	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	Passed
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed** INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed** LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed** LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources **Passed** 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed** PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) **Passed** should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive **Passed** by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be **Passed** zero, by resource, in funds 61 through 95. SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported **Passed** in the general fund for the Administrative Unit of a Special Education Local Plan Area. UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or **Passed** negative, by resource, in all funds except the general fund and funds 61 through 95. UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero **Passed** or negative, by resource, in funds 61 through 95. SUPPLEMENTAL CHECKS CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC <u>Passed</u> Section 42127(a)(2)(B) and (C). CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget **Passed** certifications. CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) **Passed** for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and **Passed** Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **EXPORT VALIDATION CHECKS** ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed** BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

SACS Web System - SACS V5.1 49-40246-0000000 - Petaluma City Elementary/Joint Union High - Budget, July 1 - Budget 2023-24 6/24/2023 2:03:03 PM	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	Passed
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	Passed
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

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

Petaluma City Elementary/Joint Union High

Sonoma County

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

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

W/WC - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	Passed
CHECKFUND - (Fatal) - All FUND codes must be valid.	Passed
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	Passed
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	Passed

		mentary/Joint Union High - Bud	dget, July 1 - Estimated Actuals 2022-23	
CHK-RES6500 (LCFF Transfer	XOBJ8091 - (Fatal) - Tr s-Current Year) or 8099 (ere is no activity in Resource LCFF/Revenue Limit Transfers	6500 (Special Education) with Object 8091 s-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.		<u>Passed</u>		
CHK-RESOUR account code c Explanation: N/	ombinations should be v	n ational) - All RESOURCE an alid.	nd OBJECT(objects 9791, 9793, and 9795)	<u>Passed</u>
CHK-RS-LOCA code.	AL-DEFINED - (Fatal) - A	Il locally defined resource cod	les must roll up to a CDE defined resource	<u>Passed</u>
PY-EFB=CY-Bi submission) m	FB - (Fatal) - Prior yea ust equal current year be	r ending fund balance (preloginning fund balance (Object 9	oaded from last year's unaudited actuals 9791).	Passed
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.		<u>Passed</u>		
and 6500-6540	0, objects 1000-8999) ucational. This technical	must be coded to a Specia	nditure transactions (resources 3300-3405, al Education 5000 goal or to Goal 7110, Intervening Services resources 3307, 3309,	<u>Passed</u>
<u>GENERAL I</u>	EDGER CHECKS			
9310), Account	/E - (Warning) - The follos S Payable (Object 9500 O by resource, by fund:	owing Accounts Receivable (C) and/or Due to Other Funds	Object 9200), Due from Other Funds (Object (Object 9610) have a negative balance in	<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	6387	9500	(\$23,547.50)	
Explanation: To	be reviewed at Unaudite	d Actuals.	•	
CEFB-POSITIV 9797) must be	E - (Fatal) - Component positive individually by re	s of Ending Fund Balance/No source, byfund.	et Position (objects 9700-9789, 9796, and	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.		<u>Passed</u>		
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.			Passed	
P. 1 1 10 10 10 10 10 10 10 10 10 10 10 10				

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

9610).

4.5%

Passed

Passed

Passed

<u>Passed</u>

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	Passed
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	Passed
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

49-40246-0000000 - Petaluma City Elementary/Joint Union High - Budget, July 1 - Estimated Actuals 2022-23 6/24/2023 2:03:32 PM ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for **Passed** governmental and business-type activities must be zero or negative. DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of **Passed** Long-Term Liabilities (Form DEBT) for each type of debt. Explanation: N/A DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed EXPORT VALIDATION CHECKS** ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed** CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and **Passed** saved. CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected **Passed** before an official export is completed. CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected **Passed** before an official export is completed. FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

SACS Web System - SACS V5.1

VERSION-CHECK - (Warning) - All versions are current.

Passed

Acronyms

AB	Assembly Rill
	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
	Assembly Concurrent Resolution
	Association of California School Administrators
	Average Daily Attendance
	American Federation of State, County, and Municipal Employees
	Annual Measurable Objective
	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
	Bilingual, Crosscultural, Language, and Academic Development
	Budget Change Proposal
	Broadband Infrastructure Improvement Grant
	Base Revenue Limit
	Beginning Teacher Support and Assessment
	California Assessment of Student Performance and Progress
	Consolidated Application Data System
	California High School Exit Examination
	California Longitudinal Pupil Achievement Data System
	California Public Employees' Retirement System
	California State Teachers' Retirement System
	California Longitudinal Teacher Integrated Data Education System
	California Work Opportunity and Responsibility to Kids
	California Alternate Performance Assessment
	Consolidated Application and Reporting System California Association of School Business Officials
	California Association of School Business Officials California Special Education Management Information System
	Coalition for Adequate School Housing
	Collective Bargaining Agreement
	California Basic Educational Data System
	California Basic Education Skills Test
	Jamotha Dagio Education Oning 1631



CBIS	Course-based Independent Study
	California Community Colleges
	California Collaborative for Educational Excellence
	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards
	California Department of Education
	Current Expense of Education Unaudited Actuals
	California English Language Development Test
	Code of Federal Regulations
	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
	Compliance Monitoring, Interventions, and Sanctions
	Child Nutrition Information Payment System
	County Office of Education
	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
	California Subject Examination for Teachers
	Charter School Facility Grant
	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
	California Standards Test
	California Standards for the Teaching Profession
	California Teachers Association
	Commission on Teacher Credentialing
	Career Technical Education
	Compensatory Time Off
	District Advisory Committee
	District Assistance and Intervention Team
	Department of General Services
	Designated Instruction and Services
	Deferred Maintenance Program
	Department of Finance
	Division of the State Architect
	Department of Social Services
EAAP	Education Audit Appeals Panel



EC	.Education Code
	Education Department General Administrative Regulation
	Economic Impact Aid
EL	•
	English Language Arts
	English Language Advisory Committee
	English Language Advisory Confinities English Language Acquisition Program
	Education Protection Account
	Education Protection Account Education Revenue Augmentation Fund
	Economic Recovery Payment or Emergency Repair Program
	Economic Recovery Fayment of Emergency Repair Frogram.
	Elementary and Secondary Education Act
	English as a Second Language
	Every Student Succeeds Act
	Extended School Year
	Free and Appropriate Public Education
	Fiscal Crisis & Management Assistance Team
	Family Educational Rights and Privacy Act
	Federal Program Monitoring
	Free and Reduced-Price Meals
	Full-Time Equivalent
	Generally Accepted Accounting Principles
	Governmental Accounting Standards Board
	Gifted and Talented Education
	Gross Domestic Product
	Grade Span Adjustment
	General Obligation (Bond)
	Governor's Performance Award Program
	High Objective Uniform State Standard of Evaluation
	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
	Health Savings Account
IASA	Improving America's Schools Act
	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JLBC	Joint Legislative Budget Committee
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund



1AO tanistar	A L II OCC
LAOLegislati	<u>-</u>
	ntrol and Accountability Plan
LCFFLocal Co	-
LCILicensed	Children's Institution (often used as a generic term to also encompass foster
LEALocal Ed	mes and residential medical facilities)
LEPLimited E	- •
LPPLease Pt	•
LRELeast Re	-
MAA Medi-Cal	
MEPMigrant E	
MOU Memoran	•
MSAMinimum	
MTSSMulti-Tier	
MYPMultiyear	· · · · · · · · · · · · · · · · · · ·
-	Assessment of Educational Progress
	Center for Education Statistics
NCLB	
NPS/ANonpublic	
· ·	y Small School or Necessary Small SELPA
OAL Office of A	
OMB Office of I	
OPEB Other Pos	· · · · · · · · · · · · · · · · · · ·
OPSCOffice of F	• •
P-1 First Princ	
P-2Second P	· · · · · ·
PARPeer Assi	
PARSPublic Age	ency Retirement Services
PCAProject Co	•
PEPRAPublic Em	ployees' Pension Reform Act
PERBPublic Em	ployment Relations Board
PIProgram I	mprovement
PKSParticular	Kinds of Services
PLPublic Lav	v (federal law)
PL 81-874Public Lav	v 81-874 (Federal Impact Aid)
PMIAPooled Mo	oney Investment Account
PMIBPooled Mc	oney Investment Board
PPACAPatient Pro	otection and Affordable Care Act
PRSPPension R	ate Stabilization Plan
PSAAPublic Sch	ools Accountability Act
PTAParent Tea	



QCR	Quality Control Review
QEIA	. Quality Education Investment Act
QRIS	. Quality Rating and Improvement Systems
QSCB	. Qualified School Construction Bonds
QZAB	. Qualified Zone Academy Bond
RDA	.Redevelopment Agency
REU	.Reserve for Economic Uncertainties
RFA	.Request for Application
ROC/P	.Regional Occupational Center/Program
RRMA	.Routine Restricted Maintenance Account
RSDSS	.Regional System of District and School Support
RSP	.Resource Specialist Program
RTI	.Response to Intervention
RTTT	.Race to the Top
S4	. Statewide System of School Support
SAB	.State Allocation Board
SACS	. Standardized Account Code Structure
SAIT	.School Assistance and Intervention Team
SARB	. School Attendance Review Board
SARC	. School Accountability Report Card
SAT-9	.Stanford Achievement Test, Ninth Edition, Form T
SB	.Senate Bill
SBAC	.Smarter Balanced Assessment Consortium
SBE	.State Board of Education
SCA	.Senate Constitutional Amendment
SCE	.State Compensatory Education
SCO	. State Controller's Office
SCR	Senate Constitutional Resolution
	. Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFP	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program



SLIBG	School and Library Improvement Block Grant
	School-Based Medi-Cal Administrative Activities
SSPI	State Superintendent of Public Instruction
SPSA	Single Plan for Student Achievement
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
STEM	Science, Technology, Engineering, and Mathematics
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School
TIIG	Targeted Instructional Improvement Grant
TK	Transitional Kindergarten
	Tax and Revenue Anticipation Notes
UPP	Unduplicated Pupil Percentage



SSC School District and Charter School Financial Projection Dartboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS						
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27	
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%	
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%	

LCFF GRADE SPAN FACTORS FOR 2023-24					
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12	
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102	
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913	
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015	
Grade Span Adjustment Factors	10.4%	-		2.6%	
Grade Span Adjustment Amounts	\$1,032	_		\$312	
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327	
Transitional Kindergarten (TK) Add-On ³	\$3,044	_	-		

^{*}Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors 2022-23 2023-24 2024-25 2025-26 2026						2026-27
California CPI		5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
Camonia Lottery	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24				
Reserve Requirement District ADA Range				
The greater of 5% or \$80,000	0 to 300			
The greater of 4% or \$80,000	301 to 1,000			
3%	1,001 to 30,000			
2%	30,001 to 400,000			
1%	400,001 and higher			

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2). ⁶Minimum wage rates are effective January 1 of the respective year.



²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.



The Common Message

2023-24 May Revision

BASC

Business and Administration Services Committee

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide LEC Co-Chairs
WestEd

Background

County office chief business officials craft the Common Message to give districts guidance on assumptions for budget and interim reports. The Business and Administration Services Committee's (BASC) goal is to assist by providing county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF).

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team (FCMAT) for providing BASC and our local educational agencies (LEAs) the most up-to-date information.

Key Guidance Based on the May Revision to the Governor's Budget

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

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

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

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

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. The May Revision estimates total funding for Proposition 28 to be approximately \$933 million in 2024-25 and proposes trailer bill language to specify that the funding amount for a given fiscal year is final as of the subsequent year's May Revision. LEAs should exercise caution in planning for the expenditure of these funds as the level of funding is not yet known and some of the Proposition's key provisions lack clarity, including the restriction on supplanting and the requirement to use 80% of the funding for employees. We note that LEAs have three years to spend each year's allocation of funds.

Significant Governor's January Budget Proposals

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

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

Kindergarten Facilities Grant Program which provides funding for the construction of new classrooms or retrofit of existing school facilities for these programs.

• \$100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization. This would reduce the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

Local Control Funding Formula

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

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

All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Reductions to Block Grants

Arts, Music and Instructional Materials Discretionary Block Grant

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

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

As a reminder, this grant requires LEA boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also remove the May 2023 disbursement of funds from their cash flow projections to account for any potential cash needs.

Some LEAs may have already spent or obligated the original amount of funds proposed by the Discretionary Block Grant. In these cases, LEAs will need to consider alternate funds to meet those obligations or to replace those funds.

Learning Recovery Emergency Block Grant

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

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

LEAs have already received 100% of this grant and should consider classifying 32% of the revenue received as a liability. Doing so will allow an accurate representation of other state revenues and liabilities if this reduction becomes part of the 2023-24 State Budget and the state moves to recover the reduced amount. The return of funds will likely come no sooner than July and as a direct reduction to the principal apportionment in the 2023-24 fiscal year, although it is still unclear how and when this reduction would be implemented.

Educator Workforce Programs

Bilingual Teacher Professional Development Program

The May Revision proposes \$20 million for Bilingual Teacher Professional Development Program grants, to be awarded to applicants over five years (\$4 million per year) from 2023-24 through 2027-28.

Teacher and School Counselor Residency Grant Program

The May Revision proposes several adjustments to the Residency Grant Program, including:

- Specifying that grants shall be expended by grantees within five years of the fiscal year that the grant was awarded.
- Increasing the maximum grant per candidate from \$25,000 to \$40,000, while maintaining the requirement that the LEA match 80% of the first \$25,000 of the grant.
- Requiring a minimum compensation package of \$20,000 per candidate.
- Allowing candidates who are unable to complete their residencies because of hardship to apply for a waiver of repayment obligations.

Credentialing Flexibility Proposals

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

 Requiring the Commission on Teacher Credentialing to develop a process by which an efficient transcript review can be provided to all teacher candidates who require determinations of basic skills or subject matter competence to complete their credentialing requirements. Requiring the Commission on Teacher Credentialing to issue a comparable California credential to any United States military servicemember or their spouse who possesses a valid out-of-state teaching credential, if the service member is relocated to California on military orders.

Program Continuations

Transitional Kindergarten

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

State Preschool

The May Revision maintains the approximately \$485 million included in the Governor's January Budget proposal to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three-year-olds. With this funding comes the requirement for State Preschool Program providers to offer additional supportive services for dual language learners and to ensure that at least 7.5% of students served are students with disabilities by July 1, 2023, and 10% by July 1, 2024.

The May Revision also reflects recent legislation that allows the CDE to use:

- \$9.7 million from the 2022 Budget Act to continue to waive family fees from July 1, 2023, through September 30, 2023.
- \$112 million in federal funding to provide temporary employee stipends.

Expanded Learning Opportunities Program

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

Special Education

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

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

School Nutrition

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

School Facilities

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

Planning Factors for 2023-24 and Multi-Year Projections

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

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA) LCFF COLA Special Education COLA	8.22%	3.94%	3.29%
	8.22%	3.94%	3.29%
Employer Benefit Rates CalSTRS CalPERS-Schools State Unemployment Insurance	19.10%	19.10%	19.10%
	26.68%	27.70%	28.30%
	0.05%	0.05%	0.05%
Lottery Unrestricted per ADA Proposition 20 per ADA	\$170	\$170	\$170
	\$67	\$67	\$67
Minimum Wage	\$16.00*	\$16.50**	\$16.90***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio	\$3,044	\$3,164	\$3,268

Mandated Block Grant Districts			
K-8 per ADA	\$37.81	\$39.30	\$40.59
9-12 per ADA	\$72.84	\$75.71	\$78.20
Charters			
K-8 per ADA	\$19.85	\$20.63	\$21.31
9-12 per ADA	\$55.17	\$57.34	\$59.23

^{*}Effective January 1, 2024.

Reserves/Reserve Cap

Under current law, there is a required cap of 10% on school district reserves in fiscal years immediately succeeding those in which the balance in the Public School System Stabilization Account (PSSSA) is equal to or greater than 3% of the total TK-12 share of the Proposition 98 Guarantee. The balance of \$9.9 billion in 2022-23 continues to trigger school district reserve caps in 2023-24.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from this requirement.

Districts should estimate whether their budgeted 2023-24 General Fund 01 and Special Reserve Fund for Other Than Capital Outlay Projects Fund 17 combined ending assigned and unassigned reserves are no more than 10% of total general fund expenditures, transfers out and other uses.

As a reminder, a district that is not exempt from the reserve cap has several options available to ensure compliance:

- Commit reserves rather than leaving reserves assigned or unassigned.
- Transfer reserves to funds other than the Special Reserve Fund for Other Than Capital Outlay Projects Fund 17.
- Contribute to restricted resources within the General Fund 01.
- If a formal salary offer has been negotiated but negotiations remain unsettled, consider budgeting the cost of the formal salary offer.

If an affected school district chooses to commit excess reserves, to comply with Education Code Section 42127.01(a), the commitment of funds should be brought to the district's board for

^{**}Effective January 1, 2025.

^{***}Effective January 1, 2026.

approval in conjunction with its proposed budget. Note that Governmental Accounting Standards Board (GASB) Statement No. 54 requires that a district's board establish the purposes for committed funds before the end of the fiscal year, but the amounts designated for each purpose may be determined as part of the year-end closing process. The commitment of funds should be a formal action and best practice would be to adopt a resolution.

Districts projecting reserves in excess of 10% are encouraged to work with their COEs to explore the available options to meet the reserve cap as part of the budget adoption process. This FCMAT <u>Fiscal Alert</u> provides additional information regarding managing local reserves under the cap.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2023-24 Adopted Budgets and MYPs. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning.

Although the May Revision fully funds the statutory COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$31.5 billion state budget deficit for the 2023-24 fiscal year. The May Revision proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant, and Learning Recovery Emergency Block Grant pullbacks discussed earlier, do not affect TK-12 education programs. The current state revenue forecast only assumes slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19, as well as long-term declining enrollment. While the ADA Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine LCFF-funded ADA for 2022-23, 2023-24, and 2024-25. In addition, most COVID-19 fiscal relief funding (e.g., Governor's Emergency Education Relief [GEER], Elementary and Secondary School Emergency Relief Fund [ESSER], In-Person Instruction, and Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding will expire on September 30, 2023.

LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, inflationary pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds and declining enrollment. As each LEA has unique funding and program needs, it remains essential that LEAs continuously assess their individual situations, work closely with their COE and plan accordingly to maintain fiscal solvency and educational program integrity.