



Mariposa Unified School *District*

2023 – 24

Adopted
Budget



ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 5082 Old Hwy North, MCUSD

Date: June 12, 13, 14, and 15, 2023

Public Hearing:

Place: 5082 Old Hwy North, MCUSD

Date: June 15, 2023

Time: 05:30 PM

Adoption Date: June 22, 2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Kierstin Wight

Telephone: (209) 742-0222

Title: Chief Business Officer

E-mail: kwight@mcusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
CRITERIA AND STANDARDS (continued)			
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X
SUPPLEMENTAL INFORMATION			
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X

SUPPLEMENTAL INFORMATION (continued)		No	Yes	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:	X	06/22/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS		No	Yes	
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)		No	Yes	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

GOVERNING BOARD OF TRUSTEES

2023-2024

Jennifer Kiser – District 4, President

Robert Hill - District 1

Kimberly Harper – District 2

Bob Morse – District 3

Robert Collins – District 5

Jeff Aranguena – Superintendent

Acronyms

ADA	Average Daily Attendance
C&S	Criteria and Standards
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CDE	California Department of Education
CEA	Current Expense of Education
COE	County Office of Education
COLA	Cost-of-Living Adjustment
CSEA	California School Employees Association
CTA	California Teachers Association
DOF	Department of Finance
EC §	Education Code Section
EPA	Education Protection Account
ESSER	Elementary and Secondary School Emergency Relief
FTE	Full-Time Equivalent
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LEA	Local Educational Agency
MOE	Maintenance of Effort
MYP	Multiyear Projection
RRMA	Routine Restricted Maintenance Account
SACS	Standardized Account Code Structure
TRC	Technical Review Checklist

Adopted Budget Hearing Agenda

- Governor's Budget Proposal – May Revise
- Revenues Distribution
- Expenditures Distribution
- Budget Assumptions
- Multi-Year Projections (Unrestricted, Restricted and Combined)
- Other Funds
- Supplemental Forms & SACs Fund Forms
- Criteria and Standards

Governor's Budget Proposal – May Revise

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:

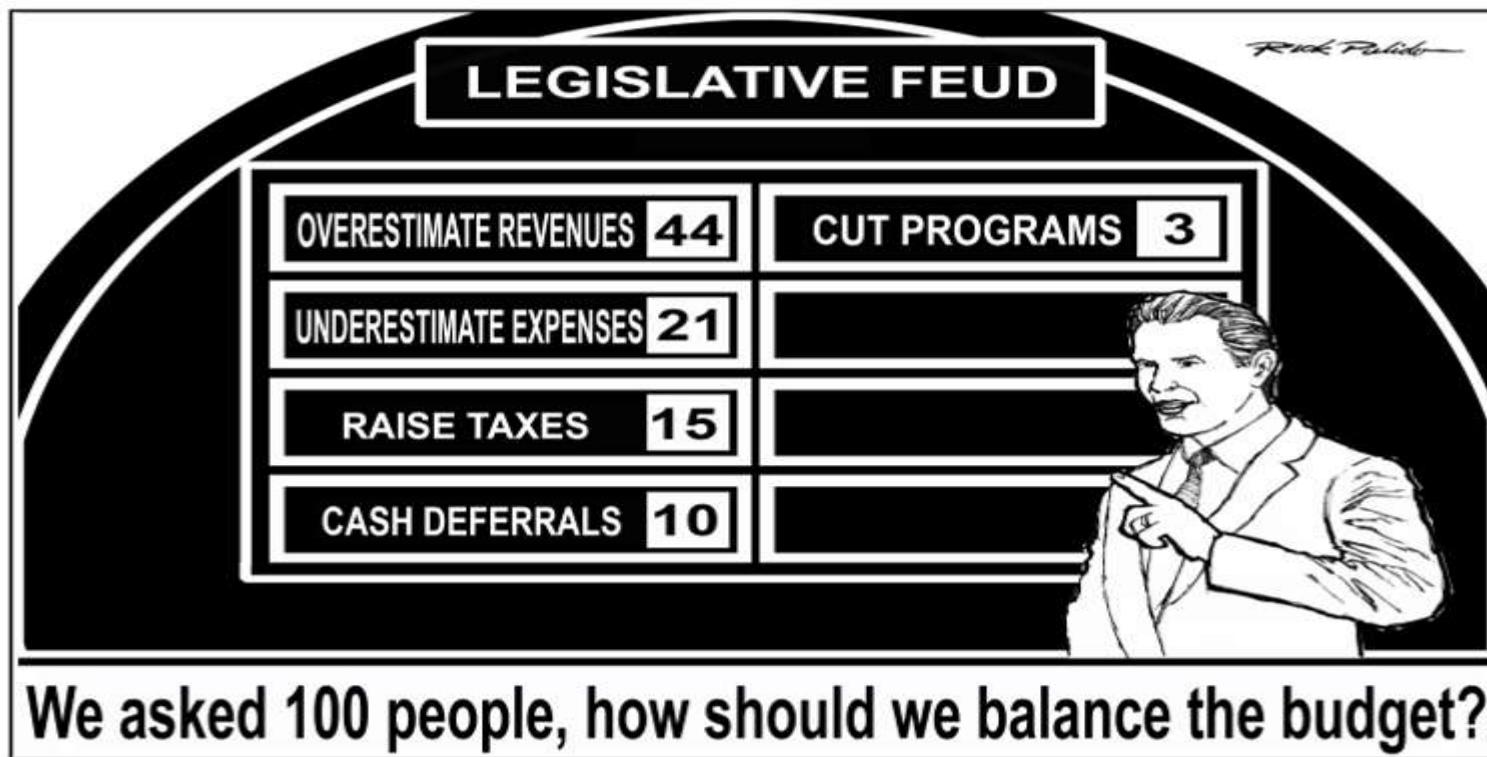
- \$2.5 billion (approx. 32%) reduction in 2022-23 to the Learning Recovery Block Grant. MCUSD estimates a reduction of \$700K
- \$607 million (approx. 50%) reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant. MCUSD estimates a reduction of \$480K.
- \$119.6 million (one-time) increase to implement the Stronger Connections Program – provides grants to high needs schools to support school climate
- 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.

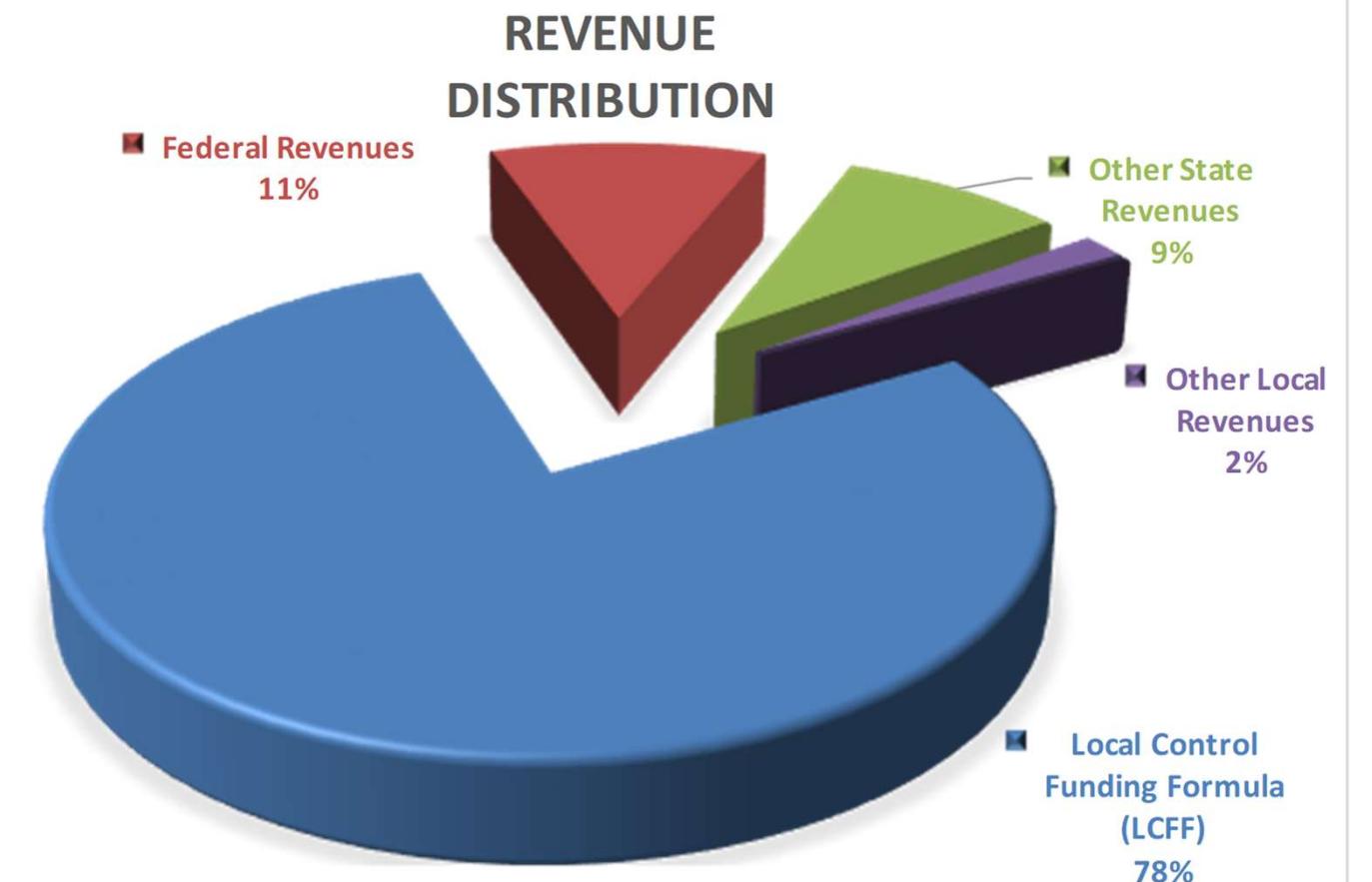
Governor's Budget Proposal – May Revise (cont.)

- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps.
- Local Control Accountability Plan (LCAP) requirement changes, including focus goals for Equity Multiplier schools 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 school-wide and district-wide 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
- \$100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences – museum visits, access to theatrical performances, and art activities.
- \$550 million delay in funds in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program.
- \$100 million decrease in planned support for the School Facilities Program which provides funding for new construction and modernization

What's Next?

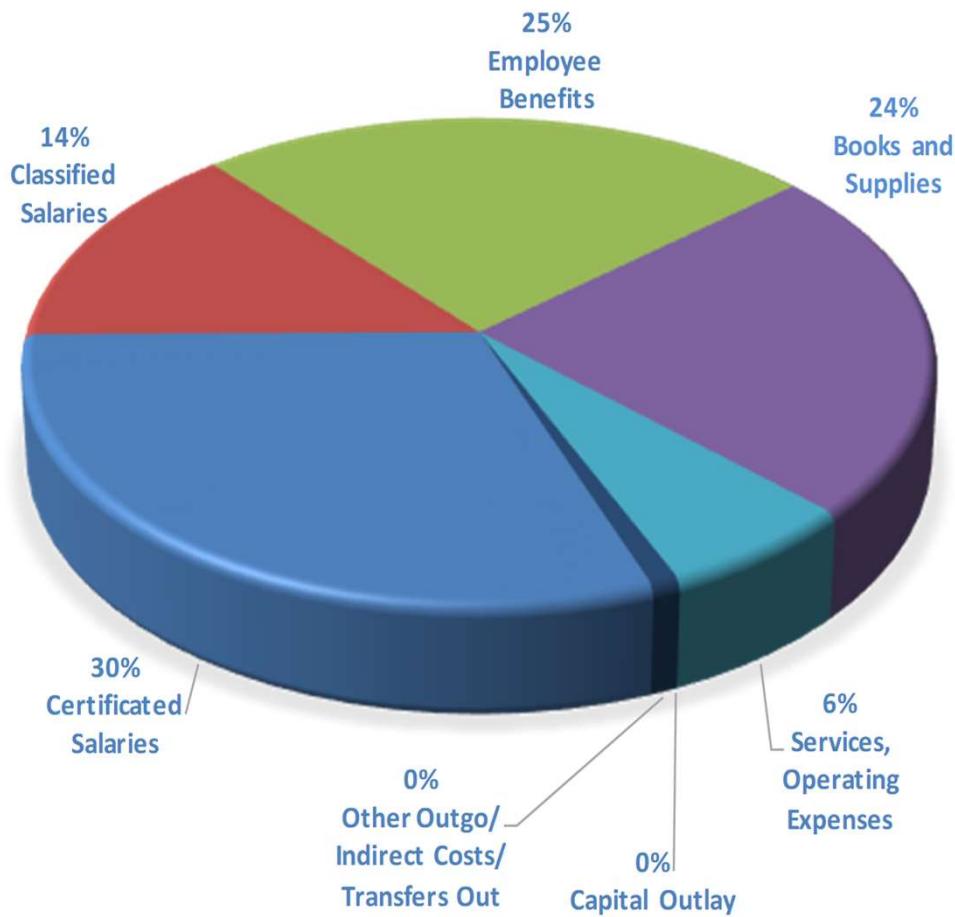
- Budget committee hearings
- Budget to Governor by June 15
- Final budget deal by June 30
- Presumed Assembly Leadership Change





LCFF	\$25,382,352
Federal	3,585,542
Other State	2,910,655
Other Local	585,603
Total Revenues	\$32,464,152

EXPENDITURE DISTRIBUTION



Certificated \$10,497,276

Classified 4,821,781

Employee Benefits 8,540,799

Books & Supplies 8,152,781

Services 2,188,202

Capital Outlay 0

Transfers Out 313,587

Total Expenditures \$34,514,426



Budget Assumptions

	2022-2023	2023-2024	2024-2025	2025-2026
COLA %	6.56%	8.22%	3.94%	3.29%
LCFF Gap %	100%	100%	100%	100%
Unduplicated Count	67.90%	67.15%	67.39%	66.58%
Projected ADA	1,515.99	1,615.72	1,638.28	1,668.22
LCFF Funded ADA	1,623.49	1,620.06	1,643.71	1,677.60
STRS Rate	19.10%	19.10%	19.10%	19.10%
PERS Rate	25.37%	26.68%	27.70%	28.30%

General Fund Multi-Year Projection

(Unrestricted)

UNRESTRICTED	2022-2023 Estimated Actuals	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected
REVENUE				
Local Control Funding Formula (LCFF)	23,670,097	25,382,352	26,355,145	27,653,252
Federal Revenue	50,000	60,000	60,000	60,000
Other State Revenue	325,893	330,881	343,918	355,233
Other Local Revenue	512,907	451,926	451,926	451,926
TOTAL REVENUE	\$ 24,558,897	\$ 26,225,159	\$ 27,210,989	\$ 28,520,411
EXPENSES				
Certificated Salaries	\$ 8,096,750	8,535,879	8,575,623	8,670,683
Classified Salaries	3,406,875	3,492,670	3,542,110	3,573,174
Employee Benefits	5,744,707	6,059,920	6,080,157	6,003,734
Books & Supplies	2,714,348	2,175,306	2,241,000	2,300,163
Services & Other Operating Expenses	1,974,080	2,029,634	2,090,929	2,146,129
Capital Outlay	298,952	-	-	-
Other Outgo	383,566	383,566	395,150	405,582
Direct Support/Indirect Costs	(619,602)	(408,232)	(355,702)	(365,093)
TOTAL EXPENSES	\$ 21,999,676	\$ 22,268,743	\$ 22,569,267	\$ 22,734,372
Excess/(Deficiency) before Other Financing	\$ 2,559,221	\$ 3,956,416	\$ 4,641,722	\$ 5,786,039
OTHER FINANCING SOURCES & USES				
<i>Interfund "Transfer In" From Fund 40 and 17</i>	\$ 176,169	\$ -	\$ -	\$ -
Interfund Transfers Out/FD 17,13, 20	44,056	46,626	48,034	49,302
Other Sources	-	-	-	-
Other Uses	-	-	-	-
Contributions	(2,316,009)	(2,417,237)	(3,818,867)	(3,795,914)
TOTAL OTHER FINANCING SOURCES & USES	\$ (2,183,896)	\$ (2,463,863)	\$ (3,866,901)	\$ (3,845,216)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 375,325	\$ 1,492,553	\$ 774,821	\$ 1,940,823
BEGINNING FUND BAL. BEFORE AUDIT ADJUSTMENT	\$ 10,523,770	\$ 10,974,380	\$ 12,466,934	\$ 13,241,754
Audit Adjustment	75,286	-	-	-
BEGINNING FUND BAL. WITH AUDIT ADJUSTMENT	10,599,055	10,974,380	12,466,934	13,241,754
ENDING FUND BALANCE	\$ 10,974,380	\$ 12,466,934	\$ 13,241,754	\$ 15,182,577
GENERAL FUND - COMPONENTS OF ENDING FUND BAL.				
Nonspendable: Revolving Cash	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Restricted	-	-	-	-
Committed	500	-	-	-
Assigned (Refer to budget Excess Reserves List)	\$ 3,482,914	\$ 3,631,801	\$ 3,631,801	\$ 3,631,801
Unassigned/Unappropriated				
Reserve for Economic Uncertainties (7% Minimum Required)	\$ 2,615,500	\$ 2,416,010	\$ 2,060,178	\$ 2,076,807
Unassigned/Unappropriated	4,872,966	6,416,623	7,547,275	9,471,469
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$ 10,974,380	\$ 12,466,934	\$ 13,241,754	\$ 15,182,577

General Fund Multi-Year Projection

(Restricted)

RESTRICTED	2022-2023		2023-2024		2024-2025		2025-2026	
	Estimated	Actuals	Projected	Projected	Projected	Projected	Projected	Projected
REVENUE								
Local Control Funding Formula (LCFF)	\$	-	\$	-	\$	-	\$	-
Federal Revenue		5,995,355		3,525,542		349,964		361,478
Other State Revenue		7,724,846		2,579,774		2,511,309		2,593,931
Other Local Revenue		418,053		133,677		133,677		133,677
TOTAL REVENUE		\$ 14,138,254		\$ 6,238,993		\$ 2,994,950		\$ 3,089,086
EXPENSES								
Certificated Salaries	\$	2,118,874		1,961,397		773,172		776,710
Classified Salaries		1,211,408		1,329,111		1,078,527		1,091,960
Employee Benefits		2,378,770		2,480,879		1,805,782		1,776,666
Books & Supplies		6,985,885		5,977,475		2,757,404		2,830,199
Services & Other Operating Expenses		1,731,083		158,568		163,357		167,669
Capital Outlay		335,007		-		-		-
Other Outgo		-		-		-		-
Direct Support/Indirect Costs		559,531		291,627		235,576		241,795
TOTAL EXPENSES		\$ 15,320,558		\$ 12,199,057		\$ 6,813,817		\$ 6,884,999
Excess/(Deficiency) before Other Financing		\$ (1,182,304)		\$ (5,960,064)		\$ (3,818,867)		\$ (3,795,914)
OTHER FINANCING SOURCES & USES								
Interfund Transfers In	\$	84,816.00		-		-	\$	-
Interfund Transfers Out		-		-		-		-
Other Sources		-		-		-		-
Other Uses		-		-		-		-
Contributions		2,316,009		2,417,237		3,818,867		3,795,914
TOTAL OTHER FINANCING SOURCES & USES		\$ 2,400,825		\$ 2,417,237		\$ 3,818,867		\$ 3,795,914
NET INCREASE/(DECREASE) IN FUND BALANCE		\$ 1,218,521		\$ (3,542,827)		-	\$	(0)
BEGINNING FUND BALANCE		\$ 2,324,305		\$ 3,542,826		0	\$	0
ENDING FUND BALANCE		\$ 3,542,826		\$ 0		0		(0)
DESIGNATIONS								
Restricted	\$	3,542,826		0		0	\$	(0)
Unassigned/Unappropriated		-		-		-		-
ENDING FUND BALANCE		\$ -		\$ -		\$ -		\$ -

General Fund Multi-Year Projection (Combined)

COMBINED	2022-2023 Estimated Actuals	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected
REVENUE				
Local Control Funding Formula (LCFF)	23,670,097	25,382,352	26,355,145	27,653,252
Federal Revenue	6,045,355	3,585,542	409,964	421,478
Other State Revenue	8,050,739	2,910,655	2,855,227	2,949,164
Other Local Revenue	930,960	585,603	585,603	585,603
TOTAL REVENUE	\$ 38,697,151	\$ 32,464,152	\$ 30,205,939	\$ 31,609,496
EXPENSES				
Certificated Salaries	\$ 10,215,624	\$ 10,497,276	\$ 9,348,795	\$ 9,447,393
Classified Salaries	4,618,283	4,821,781	4,620,637	4,665,134
Employee Benefits	8,123,477	8,540,799	7,885,939	7,780,400
Books & Supplies	9,700,233	8,152,781	4,998,404	5,130,362
Services & Other Operating Expenses	3,705,163	2,188,202	2,254,286	2,313,799
Capital Outlay	633,959	-	-	-
Other Outgo	383,566	383,566	395,150	405,582
Direct Support/Indirect Costs	(60,071)	(116,605)	(120,126)	(123,298)
TOTAL EXPENSES	\$ 37,320,234	\$ 34,467,800	\$ 29,383,084	\$ 29,619,371
Excess/(Deficiency) before Other Financing	\$ 1,376,917	\$ (2,003,648)	\$ 822,855	\$ 1,990,125
OTHER FINANCING SOURCES & USES				
Interfund "Transfer In" From Fund 17	260,985	-	-	-
Interfund Transfers Out	44,056	46,626	48,034	49,302
Other Sources	-	-	-	-
Other Uses	-	-	-	-
Contributions	-	-	-	-
TOTAL OTHER FINANCING SOURCES & USES	\$ 216,929	\$ (46,626)	\$ (48,034)	\$ (49,302)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 1,593,846	\$ (2,050,274)	\$ 774,821	\$ 1,940,823
BEGINNING FUND BAL. BEFORE AUDIT ADJUSTMENT	\$ 12,848,075	\$ 14,517,207	\$ 12,466,934	\$ 13,241,754
Audit Adjustment	75,286	-	-	-
BEGINNING FUND BAL. WITH AUDIT ADJUSTMENT	12,923,361	14,517,207	12,466,934	13,241,754
ENDING FUND BALANCE	\$ 14,517,207	\$ 12,466,933	\$ 13,241,754	\$ 15,182,577
GENERAL FUND - COMPONENTS OF ENDING FUND BAL.				
Nonspendable: Revolving Cash	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Restricted	3,542,826	0	0	(0)
Committed	500	-	-	-
Assigned (Refer to budget Excess Reserves List)	3,482,914	3,631,801	3,631,801	3,631,801
Unassigned/Unappropriated				
Reserve for Economic Uncertainties (7% Minimum Required)	\$ 2,615,500	\$ 2,416,010	\$ 2,060,178	\$ 2,076,807
Unassigned/Unappropriated	4,872,966	6,416,623	7,547,275	9,471,469
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$ 14,517,207	\$ 12,466,934	\$ 13,241,754	\$ 15,182,577

Other Funds

	FUND (13) CAFETERIA	FUND (17) SPECIAL RS RV OTHER THAN CAPITAL OUTLAY	FUND (20) SPECIAL RESERVE for Postemployment Benefits	BOND BUILDING FUND (21)
2023-24 Beginning Balance	\$ 1,216	\$ 341,809	\$ 1,506,969	\$ 3,715,712
TOTAL INCOME	1,173,808	\$ 4,000	\$ 9,000	\$ 80,000
TOTAL EXPENSES	1,173,808	\$ -	\$ -	\$ 1,038,300
INCOME minus EXPENSES	\$ -	\$ 4,000	\$ 9,000	\$ (958,300)
OTHER FINANCING SOURCES & USES				
Transfers In and Other Sources	-	\$ 46,626	\$ -	\$ -
Transfers Out and Other Uses	-	-	-	-
Contributions	-	-	-	-
TOTAL OTHER FINANCING SOURCES & USES	\$ -	\$ 46,626	\$ -	\$ -
NET INCREASE / (DECREASE) IN FUND BAL.				
2022-23 Projected Ending Fund Balance	\$ 1,216	\$ 392,435	\$ 1,515,969	\$ 2,757,412
Components of Ending Fund Balance				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	1,216	-	-	-
Committed	-	-	-	-
Assigned	-	342,435	1,515,969	2,757,412
Unassigned/Unappropriated				
Reserve for Economic Uncertainties	-	50,000	-	-
Unassigned/Unappropriated	-	-	-	-
TOTAL Components of Ending Fund Balance	\$ 1,216	\$ 392,435	\$ 1,515,969	\$ 2,757,412

Other Funds

CAPITAL FACILITIES FUND (25)	COUNTY SCHOOLS FACILITIES FUND (35)	CAPITAL OUTLAY FUND (40)	BOND INTEREST & REDEMPTION FUND (51)
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2023-24 Beginning Balance	\$ 1,620,004	\$ -	\$ 104,690	\$ 732,489
TOTAL INCOME	\$ 225,000	\$ -	\$ 857	\$ 1,173,628
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -
INCOME minus EXPENSES	\$ 225,000	\$ -	\$ 857	\$ 1,173,628
OTHER FINANCING SOURCES & USES				
Transfers In and Other Sources	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	-	-	-	(1,064,075)
Contributions	-	-	-	-
TOTAL OTHER FINANCING SOURCES & USES	\$ -	\$ -	\$ -	\$ (1,064,075)
NET INCREASE / (DECREASE) IN FUND BAL.	\$ 225,000	\$ -	\$ 857	\$ 109,553
2022-23 Projected Ending Fund Balance	\$ 1,845,004	\$ -	\$ 105,547	\$ 842,042

Components of Ending Fund Balance

Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	1,845,004	-	-	-
Committed	-	-	-	-
Assigned	-	-	105,547	842,042
Unassigned/Unappropriated	-	-	-	-
Reserve for Economic Uncertainties	-	-	-	-
Unassigned/Unappropriated	-	-	-	-
TOTAL Components of Ending Fund Balance	\$ 1,845,004	\$ -	\$ 105,547	\$ 842,042

SUPPLEMENTAL & FUND FORMS

- Local Control Funding (LCFF)
- Average Daily Attendance
- Workers' Compensation Cert
- Multi-Year Projections
- Criteria & Standards
- SACs Forms (Fund 01)
- SACs Forms (Other Funds 13, 17, 20, 21, 25, 35, 40 & 51)

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,473.00	1,473.00	1,580.50	1,574.09	1,574.09	1,578.42
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	42.99	42.99	42.99	41.63	41.63	41.64
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,515.99	1,515.99	1,623.49	1,615.72	1,615.72	1,620.06
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

JPA - CRMA

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 22, 2023

For additional information on this certification, please contact:

Name: Kierstin Wight

Title: CBO

Telephone: (209) 742-0222

E-mail: kwight@mcusd.org

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	25,382,352.00	3.83%	26,355,145.00	4.93%	27,653,252.00
2. Federal Revenues	8100-8299	60,000.00	0.00%	60,000.00	0.00%	60,000.00
3. Other State Revenues	8300-8599	330,881.00	3.94%	343,918.00	3.29%	355,233.00
4. Other Local Revenues	8600-8799	451,926.00	0.00%	451,926.00	0.00%	451,926.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,417,239.00)	57.98%	(3,818,867.00)	-0.60%	(3,795,914.00)
6. Total (Sum lines A1 thru A5c)		23,807,920.00	-1.75%	23,392,122.00	5.70%	24,724,497.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,535,879.00		8,575,623.00
b. Step & Column Adjustment				43,744.00		95,060.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,535,879.00	0.47%	8,575,623.00	1.11%	8,670,683.00
2. Classified Salaries						
a. Base Salaries				3,492,670.00		3,542,110.00
b. Step & Column Adjustment				54,544.00		31,064.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,104.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,492,670.00	1.42%	3,542,110.00	0.88%	3,573,174.00
3. Employee Benefits	3000-3999	6,059,920.00	0.33%	6,080,157.00	-1.26%	6,003,734.00
4. Books and Supplies	4000-4999	2,175,306.00	3.02%	2,241,000.00	2.64%	2,300,163.00
5. Services and Other Operating Expenditures	5000-5999	2,029,634.00	3.02%	2,090,929.00	2.64%	2,146,129.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	383,566.00	3.02%	395,150.00	2.64%	405,582.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(408,232.00)	-12.87%	(355,702.00)	2.64%	(365,093.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	46,626.00	3.02%	48,034.00	2.64%	49,302.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,315,369.00	1.35%	22,617,301.00	0.74%	22,783,674.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,492,551.00		774,821.00		1,940,823.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,974,380.38		12,466,931.38		13,241,752.38
2. Ending Fund Balance (Sum lines C and D1)		12,466,931.38		13,241,752.38		15,182,575.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
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	3,631,800.84		3,631,800.84		3,631,800.84
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,416,009.82		2,060,178.00		2,076,807.00
2. Unassigned/Unappropriated	9790	6,416,620.72		7,547,273.54		9,471,467.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,466,931.38		13,241,752.38		15,182,575.38
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,416,009.82		2,060,178.00		2,076,807.00
c. Unassigned/Unappropriated	9790	6,416,620.72		7,547,273.54		9,471,467.54
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	50,000.00		50,000.00		50,000.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,882,630.54		9,657,451.54		11,598,274.54
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The 24/25 and 25/26 assumptions used are: 24/25 - COLA 3.94%, UPP 67.39%, funded ADA 1,643.71, STRS 19.10%, PERS 27.70%. 25/26 - COLA 3.29%, UPP 66.58%, funded ADA 1,677.60, STRS 19.10%, PERS 28.30%. Adjustments made in B1d 24/25: removed a lead counselor stipend. B2d 24/25: reduced work days by 1 day.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,525,542.00	-90.07%	349,964.00	3.29%	361,478.00
3. Other State Revenues	8300-8599	2,579,774.00	-2.65%	2,511,309.00	3.29%	2,593,931.00
4. Other Local Revenues	8600-8799	133,677.00	0.00%	133,677.00	0.00%	133,677.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,417,239.00	57.98%	3,818,867.00	-0.60%	3,795,913.00
6. Total (Sum lines A1 thru A5c)		8,656,232.00	-21.28%	6,813,817.00	1.04%	6,884,999.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			1,961,397.00			773,172.00
b. Step & Column Adjustment			7,233.00			3,538.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(1,195,458.00)			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,961,397.00	-60.58%	773,172.00	0.46%	776,710.00
2. Classified Salaries						
a. Base Salaries			1,329,111.00			1,078,527.00
b. Step & Column Adjustment			18,033.00			13,433.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(268,617.00)			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,329,111.00	-18.85%	1,078,527.00	1.25%	1,091,960.00
3. Employee Benefits	3000-3999	2,480,879.00	-27.21%	1,805,782.00	-1.61%	1,776,666.00
4. Books and Supplies	4000-4999	5,977,475.00	-53.87%	2,757,404.00	2.64%	2,830,199.00
5. Services and Other Operating Expenditures	5000-5999	158,568.00	3.02%	163,357.00	2.64%	167,669.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	291,627.00	-19.22%	235,576.00	2.64%	241,795.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,199,057.00	-44.14%	6,813,818.00	1.04%	6,884,999.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,542,825.00)		(1.00)		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,542,826.39		1.39		.39
2. Ending Fund Balance (Sum lines C and D1)		1.39		.39		.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2.03		.39		.39
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.64)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1.39		.39		.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The 24/25 and 25/26 assumptions used are: 24/25 - COLA 3.94%, UPP 67.39%, funded ADA 1,643.71, STRS 19.10%, PERS 27.70%. 25/26 - COLA 3.29%, UPP 66.58%, funded ADA 1,677.60, STRS 19.10%, PERS 28.30%. B1d and B2d adjustments 24/25: removed some ESSER, IPI, and ELOP grant positions.						

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	25,382,352.00	3.83%	26,355,145.00	4.93%	27,653,252.00
2. Federal Revenues	8100-8299	3,585,542.00	-88.57%	409,964.00	2.81%	421,478.00
3. Other State Revenues	8300-8599	2,910,655.00	-1.90%	2,855,227.00	3.29%	2,949,164.00
4. Other Local Revenues	8600-8799	585,603.00	0.00%	585,603.00	0.00%	585,603.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(1.00)
6. Total (Sum lines A1 thru A5c)		32,464,152.00	-6.96%	30,205,939.00	4.65%	31,609,496.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,497,276.00		9,348,795.00
b. Step & Column Adjustment				50,977.00		98,598.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,199,458.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,497,276.00	-10.94%	9,348,795.00	1.05%	9,447,393.00
2. Classified Salaries						
a. Base Salaries				4,821,781.00		4,620,637.00
b. Step & Column Adjustment				72,577.00		44,497.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(273,721.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,821,781.00	-4.17%	4,620,637.00	0.96%	4,665,134.00
3. Employee Benefits	3000-3999	8,540,799.00	-7.67%	7,885,939.00	-1.34%	7,780,400.00
4. Books and Supplies	4000-4999	8,152,781.00	-38.69%	4,998,404.00	2.64%	5,130,362.00
5. Services and Other Operating Expenditures	5000-5999	2,188,202.00	3.02%	2,254,286.00	2.64%	2,313,798.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	383,566.00	3.02%	395,150.00	2.64%	405,582.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(116,605.00)	3.02%	(120,126.00)	2.64%	(123,298.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	46,626.00	3.02%	48,034.00	2.64%	49,302.00
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)		34,514,426.00	-14.73%	29,431,119.00	0.81%	29,668,673.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,050,274.00)		774,820.00		1,940,823.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,517,206.77		12,466,932.77		13,241,752.77
2. Ending Fund Balance (Sum lines C and D1)		12,466,932.77		13,241,752.77		15,182,575.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	2.03		.39		.39
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	3,631,800.84		3,631,800.84		3,631,800.84
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,416,009.82		2,060,178.00		2,076,807.00
2. Unassigned/Unappropriated	9790	6,416,620.08		7,547,273.54		9,471,467.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,466,932.77		13,241,752.77		15,182,575.77
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,416,009.82		2,060,178.00		2,076,807.00
c. Unassigned/Unappropriated	9790	6,416,620.72		7,547,273.54		9,471,467.54
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.64)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	50,000.00		50,000.00		50,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,882,629.90		9,657,451.54		11,598,274.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.74%		32.81%		39.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,574.09		1,594.83		1,626.58
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,514,426.00		29,431,119.00		29,668,673.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		34,514,426.00		29,431,119.00		29,668,673.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,035,432.78		882,933.57		890,060.19
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,035,432.78		882,933.57		890,060.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES	YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,574.09
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)	1,594	1,571		
	0			
	1,594	1,571	1.4%	Not Met
Second Prior Year (2021-22)	1,591	1,571		
	0			
	1,591	1,571	1.3%	Not Met
First Prior Year (2022-23)	1,590	1,581		
	0	0		
	1,590	1,581	0.6%	Met
Budget Year (2023-24)	1,578			
	0			
	1,578			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The decline is due to Independent Study work not being turned in nor signed. These days were excluded from ADA.

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
	District Regular	1,692	1,757	
	Charter School	0	0	
Total Enrollment		1,692	1,757	N/A
				Met
Second Prior Year (2021-22)				
	District Regular	1,692	1,757	
	Charter School	0	0	
Total Enrollment		1,692	1,757	N/A
				Met
First Prior Year (2022-23)				
	District Regular	1,699	1,688	
	Charter School	0	0	
Total Enrollment		1,699	1,688	0.6%
				Met
Budget Year (2023-24)				
	District Regular	1,705		
	Charter School	0		
Total Enrollment		1,705		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	1,574	1,757	
Charter School		0	
Total ADA/Enrollment	1,574	1,757	89.6%
Second Prior Year (2021-22)			
District Regular	1,446	1,757	
Charter School	0	0	
Total ADA/Enrollment	1,446	1,757	82.3%
First Prior Year (2022-23)			
District Regular	1,473	1,688	
Charter School		0	
Total ADA/Enrollment	1,473	1,688	87.3%
		Historical Average Ratio:	86.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	86.9%

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	1,574	1,705		
Charter School	0	0		
Total ADA/Enrollment	1,574	1,705	92.3%	Not Met
1st Subsequent Year (2024-25)				
District Regular	1,595	1,720		
Charter School	0	0		
Total ADA/Enrollment	1,595	1,720	92.7%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	1,627	1,752		
Charter School	0	0		
Total ADA/Enrollment	1,627	1,752	92.8%	Not Met

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The enrollment projections are based on a formula assuming most kids would return back to their school sites.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

Step 1 - Change in Population	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a. ADA (Funded) (Form A, lines A6 and C4)	1,623.49	1,620.06	1,643.71	1,677.60
b. Prior Year ADA (Funded)		1,623.49	1,620.06	1,643.71
c. Difference (Step 1a minus Step 1b)		(3.43)	23.65	33.89
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.21%)	1.46%	2.06%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	25,382,352.00	26,355,145.00	27,653,252.00
b1. COLA percentage	8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)	2,086,429.33	1,038,392.71	909,791.99
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%):	8.01%	5.40%	5.35%
	7.01% to 9.01%	4.40% to 6.40%	4.35% to 6.35%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	16,668,503.00	16,668,503.00	16,668,503.00	16,668,503.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	24,843,314.00	26,555,569.00	26,355,145.00	27,653,252.00
District's Projected Change in LCFF Revenue:		6.89%	(.75%)	4.93%
LCFF Revenue Standard		7.01% to 9.01%	4.40% to 6.40%	4.35% to 6.35%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met)	SACS is including the \$1.2M in-lieu of property taxes that is paid to Sierra Foothill Charter School. These have been removed in 23-24 and 24-25.
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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 Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	14,132,542.57	16,630,010.19	85.0%
Second Prior Year (2021-22)	14,652,586.70	16,886,309.93	86.8%
First Prior Year (2022-23)	17,248,332.00	21,999,676.00	78.4%
Historical Average Ratio:			83.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.4% to 86.4%	80.4% to 86.4%	80.4% to 86.4%

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)				
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	18,088,469.00	22,268,743.00	81.2%	Met
1st Subsequent Year (2024-25)	18,197,890.00	22,569,267.00	80.6%	Met
2nd Subsequent Year (2025-26)	18,247,591.00	22,734,372.00	80.3%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:

25-26 is due to the increase of costs of goods and services solely related to inflation. Most service contracts are increasing by 10% each year as well as the costs for fuel and electricity that continue to increase.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	8.01%	5.40%	5.35%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.99% to 18.01%	-4.60% to 15.40%	-4.65% to 15.35%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.01% to 13.01%	0.40% to 10.40%	0.35% to 10.35%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	6,045,355.00		
Budget Year (2023-24)	3,585,542.00	(40.69%)	Yes
1st Subsequent Year (2024-25)	409,964.00	(88.57%)	Yes
2nd Subsequent Year (2025-26)	421,478.00	2.81%	No

Explanation:
(required if Yes)

Federal revenues related to COVID funds expire at the end of 2023-24 and have been removed in 2024-25 and 2025-26.

First Prior Year (2022-23)	8,050,739.00		
Budget Year (2023-24)	2,910,655.00	(63.85%)	Yes
1st Subsequent Year (2024-25)	2,855,227.00	(1.90%)	Yes
2nd Subsequent Year (2025-26)	2,949,164.00	3.29%	No

Explanation:
(required if Yes)

State revenues related to COVID funds expire at the end of 2023-24 and have been removed in 2024-25 and 2025-26.

First Prior Year (2022-23)	930,960.00		
Budget Year (2023-24)	585,603.00	(37.10%)	Yes
1st Subsequent Year (2024-25)	585,603.00	0.00%	Yes
2nd Subsequent Year (2025-26)	585,603.00	0.00%	Yes

Explanation:
(required if Yes)

Local revenues reduced due to the districts CalSHAPE grant that is anticipated to be spent by June 2023.

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

First Prior Year (2022-23)	9,700,233.12		
Budget Year (2023-24)	8,152,781.00	(15.95%)	Yes
1st Subsequent Year (2024-25)	4,998,404.00	(38.69%)	Yes
2nd Subsequent Year (2025-26)	5,130,362.00	2.64%	No

Explanation:
(required if Yes)

Books and supplies reduced due to the expiration of COVID funds and the CalSHAPE grant.

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

First Prior Year (2022-23)	3,705,163.26		
Budget Year (2023-24)	2,188,202.00	(40.94%)	Yes
1st Subsequent Year (2024-25)	2,254,286.00	3.02%	No
2nd Subsequent Year (2025-26)	2,313,798.00	2.64%	No

Explanation:
(required if Yes)

Services decreased due to the anticipation of hiring through the district rather than contract services through another agency.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2022-23)	15,027,054.00		
Budget Year (2023-24)	7,081,800.00	(52.87%)	Not Met
1st Subsequent Year (2024-25)	3,850,794.00	(45.62%)	Not Met
2nd Subsequent Year (2025-26)	3,956,245.00	2.74%	Met

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

First Prior Year (2022-23)	13,405,396.38		
Budget Year (2023-24)	10,340,983.00	(22.86%)	Not Met
1st Subsequent Year (2024-25)	7,252,690.00	(29.86%)	Not Met
2nd Subsequent Year (2025-26)	7,444,160.00	2.64%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

Federal revenues related to COVID funds expire at the end of 2023-24 and have been removed in 2024-25 and 2025-26.

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

State revenues related to COVID funds expire at the end of 2023-24 and have been removed in 2024-25 and 2025-26.

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

Local revenues reduced due to the districts CalSHAPE grant that is anticipated to be spent by June 2023.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	Books and supplies reduced due to the expiration of COVID funds and the CalSHAPE grant.
Explanation: Services and Other Exps (linked from 6B if NOT met)	Services decreased due to the anticipation of hiring through the district rather than contract services through another agency.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

31,529,428.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

31,529,428.00

945,882.84

926,112.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

The MOE will be met at unaudited actuals.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,684,176.22	1,787,358.17	2,665,500.30
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,134,406.97	5,454,558.67	4,872,966.46
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.37)
e. Available Reserves (Lines 1a through 1d)	4,818,583.19	7,241,916.84	7,538,466.39
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	23,345,374.45	24,819,402.43	37,364,290.00
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)	23,345,374.45	24,819,402.43	37,364,290.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	20.6%	29.2%	20.2%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

6.9%	9.7%	6.7%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level	
			(If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	981,214.86	17,373,894.13	N/A	Met
Second Prior Year (2021-22)	2,634,140.32	16,930,258.96	N/A	Met
First Prior Year (2022-23)	375,325.00	22,043,732.00	N/A	Met
Budget Year (2023-24) (Information only)	1,492,551.00	22,315,369.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance		
	Original Budget	Estimated/Unaudited Actuals	Variance Level	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	5,494,733.74	6,908,414.54	N/A		Met
Second Prior Year (2021-22)	6,035,792.99	7,889,629.40	N/A		Met
First Prior Year (2022-23)	8,136,774.28	10,599,055.38	N/A		Met
Budget Year (2023-24) (Information only)	10,974,380.38				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	1,574	1,595	1,627
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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	34,514,426.00	29,431,119.00	29,668,673.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	34,514,426.00	29,431,119.00	29,668,673.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,035,432.78	882,933.57	890,060.19
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,035,432.78	882,933.57	890,060.19

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,416,009.82	2,060,178.00	2,076,807.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,416,620.72	7,547,273.54	9,471,467.54
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)	(.64)	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)	50,000.00	50,000.00	50,000.00
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)	8,882,629.90	9,657,451.54	11,598,274.54
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	25.74%	32.81%	39.09%
District's Reserve Standard (Section 10B, Line 7):		1,035,432.78	882,933.57
Status:		Met	Met
10D. Comparison of District Reserve Amount to the Standard		890,060.19	

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)				
Budget Year (2023-24)	(2,316,009.00)			
1st Subsequent Year (2024-25)	(2,417,239.00)	101,230.00	4.4%	Met
2nd Subsequent Year (2025-26)	(3,818,867.00)	1,401,628.00	58.0%	Not Met
	(3,795,914.00)	(22,953.00)	(.6%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)				
Budget Year (2023-24)	260,985.00			
1st Subsequent Year (2024-25)	0.00	(260,985.00)	(100.0%)	Not Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)				
Budget Year (2023-24)	44,056.00			
1st Subsequent Year (2024-25)	46,626.00	2,570.00	5.8%	Met
2nd Subsequent Year (2025-26)	48,034.00	1,408.00	3.0%	Met
	49,302.00	1,268.00	2.6%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?	No			

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

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

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

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

Explanation: (required if NOT met)	Contributions increase due to the anticipated rise in costs for special education.
--	--

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

Explanation: (required if NOT met)	Transfers in for FY 22-23 was a one-time transfer that isn't anticipated in FY 23-24. Board approved transfer from Fund 17 \$176,169; transfer from Fund 13 KIT grants weren't allowed under that fund and were moved to Fund 01 \$84,816.
--	--

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multi year 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 multi year commitments, multi year debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

Yes

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

Type of Commitment	Remaining	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
			Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases					
Certificates of Participation					
General Obligation Bonds	24	FD 21 - Object 8651		FD 51 - Objects 7433/7434	21,460,000
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	1	FD 01		FD 01	130,305

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

TOTAL:			21,590,305

Type of Commitment (continued)	(P & I)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
		Annual Payment	Annual Payment	Annual Payment	Annual Payment
Leases					
Certificates of Participation					
General Obligation Bonds	1,144,325		1,061,825	1,095,025	1,131,525
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

Other Long-term Commitments (continued):

Total Annual Payments:	1,144,325	1,061,825	1,095,025	1,131,525
Has total annual payment increased over prior year (2022-23)?	No	No	No	

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:

(required if Yes
to increase in total
annual paym ents)

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

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

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

 No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<input type="checkbox"/> Yes															
2.	For the district's OPEB:																
	a. Are they lifetime benefits?	<input type="checkbox"/> No															
	b. Do benefits continue past age 65?	<input type="checkbox"/> No															
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<input type="text"/>															
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<input type="checkbox"/> Actuarial															
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<input type="text"/> Self-Insurance Fund <input type="text"/> Governmental Fund 0 1,495,422															
4.	OPEB Liabilities	<table border="1"> <tr> <td>5,999,815.00</td> </tr> <tr> <td>0.00</td> </tr> <tr> <td>5,999,815.00</td> </tr> <tr> <td>Actuarial</td> </tr> <tr> <td>6/30/2022</td> </tr> </table>	5,999,815.00	0.00	5,999,815.00	Actuarial	6/30/2022										
5,999,815.00																	
0.00																	
5,999,815.00																	
Actuarial																	
6/30/2022																	
5.	OPEB Contributions	<table border="1"> <thead> <tr> <th>Budget Year (2023-24)</th> <th>1st Subsequent Year (2024-25)</th> <th>2nd Subsequent Year (2025-26)</th> </tr> </thead> <tbody> <tr> <td>418,540.00</td> <td>416,929.00</td> <td>368,792.00</td> </tr> <tr> <td>826,128.00</td> <td>826,128.00</td> <td>826,128.00</td> </tr> <tr> <td>447,000.00</td> <td>459,000.00</td> <td>472,000.00</td> </tr> <tr> <td>31.00</td> <td>31.00</td> <td>31.00</td> </tr> </tbody> </table>	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	418,540.00	416,929.00	368,792.00	826,128.00	826,128.00	826,128.00	447,000.00	459,000.00	472,000.00	31.00	31.00	31.00
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)															
418,540.00	416,929.00	368,792.00															
826,128.00	826,128.00	826,128.00															
447,000.00	459,000.00	472,000.00															
31.00	31.00	31.00															

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions		112.98	119.72	101.72

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

MCUSD ends their 1 year settlement agreement on June 30, 2023 and will begin negotiations for FY 2023-24 in the fall of 2023.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

<input type="text"/>

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

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

<input type="text"/>
<input type="text"/>
<input type="text"/>

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

<input type="text"/>
<input type="text"/>

or

Multiyear Agreement

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

<input type="text"/>
<input type="text"/>
<input type="text"/>

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

--

Negotiations Not Settled

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

113945

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	31579	80854
0.0%	0.0%	2.6%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	98.15	111.28	101.57	101.57

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

MCUSD ends their 1 year settlement agreement on June 30, 2023 and will begin negotiations for FY 2023-24 in the fall of 2023.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

Begin Date: _____ End Date: _____

4. Period covered by the agreement:
5. Salary settlement:

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

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

_____	_____	_____
-------	-------	-------

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

_____	_____	_____
-------	-------	-------

or

Multiyear Agreement

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

_____	_____	_____
-------	-------	-------

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

Negotiations Not Settled

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

59371

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

7. Amount included for any tentative salary schedule increases

0	0	
---	---	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
0	67395	39887
0.0%	0.0%	(1.7%)

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	15.33	14.76	14.76	14.76

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

MCUSD ends their 1 year settlement agreement on June 30, 2023 and will begin negotiations for FY 2023-24 in the fall of 2023.

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

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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

Negotiations Not Settled

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

23203	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0	0

4. Amount included for any tentative salary schedule increases

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

Health and Welfare (H&W) Benefits

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

Yes	Yes	Yes
198456	198456	198456
75.0%	75.0%	75.0%
0.0%	0.0%	0.0%

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

Step and Column Adjustments

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

Yes	Yes	Yes
0	24579	22354
0.0%	0.0%	(1.1%)

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

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 22, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? No

A2. Is the system of personnel position control independent from the payroll system? No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? No

A7. Is the district's financial system independent of the county office system? No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		23,670,097.00	0.00	23,670,097.00	25,382,352.00	0.00	25,382,352.00	7.2%
2) Federal Revenue	8100-8299		50,000.00	5,995,355.00	6,045,355.00	60,000.00	3,525,542.00	3,585,542.00	-40.7%
3) Other State Revenue	8300-8599		325,893.00	7,724,846.00	8,050,739.00	330,881.00	2,579,774.00	2,910,655.00	-63.8%
4) Other Local Revenue	8600-8799		512,907.00	418,053.00	930,960.00	451,926.00	133,677.00	585,603.00	-37.1%
5) TOTAL, REVENUES			24,558,897.00	14,138,254.00	38,697,151.00	26,225,159.00	6,238,993.00	32,464,152.00	-16.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		8,096,750.00	2,118,874.00	10,215,624.00	8,535,879.00	1,961,397.00	10,497,276.00	2.8%
2) Classified Salaries	2000-2999		3,406,875.00	1,211,408.00	4,618,283.00	3,492,670.00	1,329,111.00	4,821,781.00	4.4%
3) Employee Benefits	3000-3999		5,744,707.00	2,378,770.00	8,123,477.00	6,059,920.00	2,480,879.00	8,540,799.00	5.1%
4) Books and Supplies	4000-4999		2,714,348.06	6,985,885.06	9,700,233.12	2,175,306.00	5,977,475.00	8,152,781.00	-16.0%
5) Services and Other Operating Expenditures	5000-5999		1,974,079.94	1,731,083.32	3,705,163.26	2,029,634.00	158,568.00	2,188,202.00	-40.9%
6) Capital Outlay	6000-6999		298,952.00	335,006.62	633,958.62	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		383,566.00	0.00	383,566.00	383,566.00	0.00	383,566.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		(619,602.00)	559,531.00	(60,071.00)	(408,232.00)	291,627.00	(116,605.00)	94.1%
9) TOTAL, EXPENDITURES			21,999,676.00	15,320,558.00	37,320,234.00	22,268,743.00	12,199,057.00	34,467,800.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,559,221.00	(1,182,304.00)	1,376,917.00	3,956,416.00	(5,960,064.00)	(2,003,648.00)	-245.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		176,169.00	84,816.00	260,985.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		44,056.00	0.00	44,056.00	46,626.00	0.00	46,626.00	5.8%
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		(2,316,009.00)	2,316,009.00	0.00	(2,417,239.00)	2,417,239.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,183,896.00)	2,400,825.00	216,929.00	(2,463,865.00)	2,417,239.00	(46,626.00)	-121.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			375,325.00	1,218,521.00	1,593,846.00	1,492,551.00	(3,542,825.00)	(2,050,274.00)	-228.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		10,523,769.72	2,324,305.39	12,848,075.11	10,974,380.38	3,542,826.39	14,517,206.77	13.0%
b) Audit Adjustments	9793		75,285.66	0.00	75,285.66	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,599,055.38	2,324,305.39	12,923,360.77	10,974,380.38	3,542,826.39	14,517,206.77	12.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,599,055.38	2,324,305.39	12,923,360.77	10,974,380.38	3,542,826.39	14,517,206.77	12.3%
2) Ending Balance, June 30 (E + F1e)			10,974,380.38	3,542,826.39	14,517,206.77	12,466,931.38	1.39	12,466,932.77	-14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	3,542,826.76	3,542,826.76	0.00	2.03	2.03	-100.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments	9780		3,482,913.62	0.00	3,482,913.62	3,631,800.84	0.00	3,631,800.84	4.3%
REIMBURSABLES RS 0001	0000	9780	2,500.00		2,500.00			0.00	
ELECTRONIC DEVICE INS RS 0010	0000	9780	34,875.96		34,875.96			0.00	
ELECTRONIC DEVICE FEES RS 0011	0000	9780	9,867.71		9,867.71			0.00	
DONATIONS RS 0015	0000	9780	20,436.24		20,436.24			0.00	
MAA RS 0022	0000	9780	483,812.09		483,812.09			0.00	
FIRST FIVE RS 0024	0000	9780	4,996.40		4,996.40			0.00	
CV SITE RENTAL RS 0025	0000	9780	1,362,498.52		1,362,498.52			0.00	
OLD SHHS SITE RENTAL RS 0026	0000	9780	17,376.62		17,376.62			0.00	
BROADBAND RS 0042	0000	9780	13,274.92		13,274.92			0.00	
FACILITY USE RS 0101	0000	9780	64,564.42		64,564.42			0.00	
MANDATED COSTS RS 0300	0000	9780	955,961.13		955,961.13			0.00	
LCAP RS 0600	0000	9780	100.00		100.00			0.00	
DEFERRED MAINT RS 0711	0000	9780	2,681.45		2,681.45			0.00	
IMPACT AID RS 0720	0000	9780	318,829.26		318,829.26			0.00	
TEACHERAGES RS 0900	0000	9780	184,039.04		184,039.04			0.00	
LOTTERY RS 1100	1100	9780	7,099.86		7,099.86			0.00	
REIMBURSABLES RS 0001	0000	9780			0.00	2,500.00		2,500.00	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
ELECTRONIC DEVICE INS RS 0010	0000	9780			0.00	9,999.96		9,999.96	
ELECTRONIC DEVICE FEES RS 0011	0000	9780			0.00	199.71		199.71	
MAA RS 0022	0000	9780			0.00	483,812.00		483,812.00	
FIRST FIVE RS 0024	0000	9780			0.00	4,996.40		4,996.40	
CV SITE RENTAL RS 0025	0000	9780			0.00	1,411,598.52		1,411,598.52	
OLD SHHS SITE RENTAL RS 0026	0000	9780			0.00	17,376.62		17,376.62	
BROADBAND RS 0042	0000	9780			0.00	13,274.92		13,274.92	
FACILITY USE RS 0101	0000	9780			0.00	68,556.42		68,556.42	
MANDATED COSTS RS 0300	0000	9780			0.00	1,015,088.13		1,015,088.13	
LCAP RS 0600	0000	9780			0.00	100.00		100.00	
IMPACT AID RS 0720	0000	9780			0.00	377,329.26		377,329.26	
TEACHERAGES RS 0900	0000	9780			0.00	226,969.04		226,969.04	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		2,615,500.30	0.00	2,615,500.30	2,416,009.82	0.00	2,416,009.82	-7.6%
Unassigned/Unappropriated Amount	9790		4,872,966.46	(.37)	4,872,966.09	6,416,620.72	(.64)	6,416,620.08	31.7%
G. ASSETS									
1) Cash									
a) in County Treasury	9110		9,968,858.92	5,078,988.88	15,047,847.80				
1) Fair Value Adjustment to Cash in County Treasury	9111		100,390.00	0.00	100,390.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		2,500.00	0.00	2,500.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		0.00	5,239.84	5,239.84				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		0.00	0.00	0.00				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures	9330		500.00	0.00	500.00				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			10,072,248.92	5,084,228.72	15,156,477.64				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources	9490		0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable	9500		1,120,195.17	1,150.00	1,121,345.17				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		0.00	0.00	0.00				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,120,195.17	1,150.00	1,121,345.17				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			8,952,053.75	5,083,078.72	14,035,132.47				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		7,849,311.00	0.00	7,849,311.00	9,563,054.00	0.00	9,563,054.00	21.8%
Education Protection Account State Aid - Current Year	8012		325,500.00	0.00	325,500.00	324,012.00	0.00	324,012.00	-0.5%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		140,273.00	0.00	140,273.00	140,273.00	0.00	140,273.00	0.0%
Timber Yield Tax	8022		6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041		14,902,328.00	0.00	14,902,328.00	14,902,328.00	0.00	14,902,328.00	0.0%
Unsecured Roll Taxes	8042		924,741.00	0.00	924,741.00	924,741.00	0.00	924,741.00	0.0%
Prior Years' Taxes	8043		369,737.00	0.00	369,737.00	369,737.00	0.00	369,737.00	0.0%
Supplemental Taxes	8044		325,424.00	0.00	325,424.00	325,424.00	0.00	325,424.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			24,843,314.00	0.00	24,843,314.00	26,555,569.00	0.00	26,555,569.00	6.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		(1,173,217.00)	0.00	(1,173,217.00)	(1,173,217.00)	0.00	(1,173,217.00)	0.0%
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,670,097.00	0.00	23,670,097.00	25,382,352.00	0.00	25,382,352.00	7.2%
FEDERAL REVENUE									
Maintenance and Operations	8110		50,000.00	0.00	50,000.00	60,000.00	0.00	60,000.00	20.0%
Special Education Entitlement	8181		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	14,727.00	14,727.00	0.00	9,934.00	9,934.00	-32.5%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		733,721.00	733,721.00		609,230.00	609,230.00	-17.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		141,245.00	141,245.00		76,244.00	76,244.00	-46.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
3040, 3060, 3061, 3110, 3150, 3155, Other NCLB / Every Student Succeeds Act	8290								
3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630			646,502.00	646,502.00		588,361.00	588,361.00	-9.0%	
Career and Technical Education	3500-3599	8290		19,976.00	19,976.00		19,976.00	19,976.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,439,184.00	4,439,184.00	0.00	2,221,797.00	2,221,797.00	-50.0%
TOTAL, FEDERAL REVENUE			50,000.00	5,995,355.00	6,045,355.00	60,000.00	3,525,542.00	3,585,542.00	-40.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	163,660.00	163,660.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements	8550		64,883.00	0.00	64,883.00	64,883.00	0.00	64,883.00	0.0%
Lottery - Unrestricted and Instructional Materials	8560		256,590.00	101,127.00	357,717.00	261,578.00	103,093.00	364,671.00	1.9%
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	8587		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		240,631.00	240,631.00		201,448.00	201,448.00	-16.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		330,230.00	330,230.00		166,164.00	166,164.00	-49.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,420.00	6,889,198.00	6,893,618.00	4,420.00	2,109,069.00	2,113,489.00	-69.3%
TOTAL, OTHER STATE REVENUE			325,893.00	7,724,846.00	8,050,739.00	330,881.00	2,579,774.00	2,910,655.00	-63.8%
OTHER LOCAL REVENUE									
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Unsecured Roll	8616		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Prior Years' Taxes	8617		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Supplemental Taxes	8618		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other	8622		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Sales									
Sale of Equipment/Supplies	8631		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Sale of Publications	8632		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Food Service Sales	8634		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Sales	8639		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Leases and Rentals	8650		124,036,00	0,00	124,036,00	131,526,00	0,00	131,526,00	6,0%
Interest	8660		53,878,00	0,00	53,878,00	53,878,00	0,00	53,878,00	0,0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Fees and Contracts									
Adult Education Fees	8671		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Non-Resident Students	8672		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Transportation Fees From Individuals	8675		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Interagency Services	8677		106,822,00	0,00	106,822,00	109,322,00	0,00	109,322,00	2,3%
Mitigation/Developer Fees	8681		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Fees and Contracts	8689		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Pass-Through Revenue from Local Sources	8697		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Local Revenue	8699		228,171,00	418,053,00	646,224,00	157,200,00	133,677,00	290,877,00	-55,0%
Tuition	8710		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Transfers In	8781-8783		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0,00	0,00		0,00	0,00	0,0%
From County Offices	6500	8792		0,00	0,00		0,00	0,00	0,0%
From JPAs	6500	8793		0,00	0,00		0,00	0,00	0,0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0,00	0,00		0,00	0,00	0,0%
From County Offices	6360	8792		0,00	0,00		0,00	0,00	0,0%
From JPAs	6360	8793		0,00	0,00		0,00	0,00	0,0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
From County Offices	All Other	8792	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
From JPAs	All Other	8793	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Transfers In from All Others	8799		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
TOTAL, OTHER LOCAL REVENUE			512,907,00	418,053,00	930,960,00	451,926,00	133,677,00	585,603,00	-37,1%
TOTAL, REVENUES			24,558,897,00	14,138,254,00	38,697,151,00	26,225,159,00	6,238,993,00	32,464,152,00	-16,1%
CERTIFICATED SALARIES									
Certified Teachers' Salaries	1100		6,039,316,00	1,939,517,00	7,978,833,00	6,239,412,00	1,732,536,00	7,971,948,00	-0,1%
Certified Pupil Support Salaries	1200		775,999,00	38,229,00	814,228,00	941,237,00	35,230,00	976,467,00	19,9%
Certified Supervisors' and Administrators' Salaries	1300		1,204,514,00	128,724,00	1,333,238,00	1,264,521,00	108,414,00	1,372,935,00	3,0%
Other Certificated Salaries	1900		76,921,00	12,404,00	89,325,00	90,709,00	85,217,00	175,926,00	97,0%
TOTAL, CERTIFICATED SALARIES			8,096,750,00	2,118,874,00	10,215,624,00	8,535,879,00	1,961,397,00	10,497,276,00	2,8%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		265,536,00	655,228,00	920,764,00	271,594,00	820,253,00	1,091,847,00	18,6%
Classified Support Salaries	2200		1,675,589,00	332,332,00	2,007,921,00	1,766,056,00	313,434,00	2,079,490,00	3,6%
Classified Supervisors' and Administrators' Salaries	2300		233,158,00	65,231,00	298,389,00	236,299,00	59,704,00	296,003,00	-0,8%
Clerical, Technical and Office Salaries	2400		956,027,00	42,850,00	998,877,00	985,493,00	44,779,00	1,030,272,00	3,1%
Other Classified Salaries	2900		276,565,00	115,767,00	392,332,00	233,228,00	90,941,00	324,169,00	-17,4%
TOTAL, CLASSIFIED SALARIES			3,406,875,00	1,211,408,00	4,618,283,00	3,492,670,00	1,329,111,00	4,821,781,00	4,4%
EMPLOYEE BENEFITS									
STRS	3101-3102		1,418,716,00	1,126,410,00	2,545,126,00	1,553,534,00	1,117,690,00	2,671,224,00	5,0%
PERS	3201-3202		972,341,00	327,935,00	1,300,276,00	1,011,324,00	379,930,00	1,391,254,00	7,0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative	3301-3302		416,089.00	133,238.00	549,327.00	414,612.00	136,781.00	551,393.00	0.4%
Health and Welfare Benefits	3401-3402		2,054,759.00	535,309.00	2,590,068.00	2,217,107.00	607,729.00	2,824,836.00	9.1%
Unemployment Insurance	3501-3502		57,529.00	16,694.00	74,223.00	6,017.00	1,648.00	7,665.00	-89.7%
Workers' Compensation	3601-3602		201,444.00	57,328.00	258,772.00	209,774.00	57,386.00	267,160.00	3.2%
OPEB, Allocated	3701-3702		609,811.00	176,850.00	786,661.00	633,289.00	174,397.00	807,686.00	2.7%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		14,018.00	5,006.00	19,024.00	14,263.00	5,318.00	19,581.00	2.9%
TOTAL, EMPLOYEE BENEFITS			5,744,707.00	2,378,770.00	8,123,477.00	6,059,920.00	2,480,879.00	8,540,799.00	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		664,491.00	12,280.00	676,771.00	433,871.00	0.00	433,871.00	-35.9%
Books and Other Reference Materials	4200		74,955.78	25,054.51	100,010.29	69,188.78	152.00	69,340.78	-30.7%
Materials and Supplies	4300		1,860,196.49	6,591,079.50	8,451,275.99	1,584,717.43	5,898,081.00	7,482,798.43	-11.5%
Noncapitalized Equipment	4400		114,704.79	353,533.05	468,237.84	87,528.79	75,304.00	162,832.79	-65.2%
Food	4700		0.00	3,938.00	3,938.00	0.00	3,938.00	3,938.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,714,348.06	6,985,885.06	9,700,233.12	2,175,306.00	5,977,475.00	8,152,781.00	-16.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		65,217.00	34,376.00	99,593.00	65,217.00	17,018.00	82,235.00	-17.4%
Dues and Memberships	5300		17,645.00	719.00	18,364.00	17,645.00	719.00	18,364.00	0.0%
Insurance	5400 - 5450		181,055.20	0.00	181,055.20	220,307.00	0.00	220,307.00	21.7%
Operations and Housekeeping Services	5500		695,205.00	50,850.00	746,055.00	695,205.00	7,050.00	702,255.00	-5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		65,040.99	31,519.00	96,559.99	64,047.00	30,919.00	94,966.00	-1.7%
Transfers of Direct Costs	5710		(80,057.00)	80,057.00	0.00	(15,000.00)	15,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(7,056.00)	0.00	(7,056.00)	(7,056.00)	0.00	(7,056.00)	0.0%
Professional/Consulting Services and Operating Expenditures	5800		822,729.75	1,496,616.32	2,319,346.07	774,969.00	84,616.00	859,585.00	-62.9%
Communications	5900		214,300.00	36,946.00	251,246.00	214,300.00	3,246.00	217,546.00	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,974,079.94	1,731,083.32	3,705,163.26	2,029,634.00	158,568.00	2,188,202.00	-40.9%
CAPITAL OUTLAY									
Land	6100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		8,928.00	8,928.00	17,856.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings	6200		0.00	72,774.00	72,774.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		279,451.00	247,206.62	526,657.62	0.00	0.00	0.00	-100.0%
Equipment Replacement	6500		10,573.00	6,098.00	16,671.00	0.00	0.00	0.00	-100.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			298,952.00	335,006.62	633,958.62	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		383,566.00	0.00	383,566.00	383,566.00	0.00	383,566.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal	7439		0,00	0,00	0,00	0,00	0,00	0,00	0,0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			383,566,00	0,00	383,566,00	383,566,00	0,00	383,566,00	0,0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310		(559,531,00)	559,531,00	0,00	(291,627,00)	291,627,00	0,00	0,0%
Transfers of Indirect Costs - Interfund	7350		(60,071,00)	0,00	(60,071,00)	(116,605,00)	0,00	(116,605,00)	94.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(619,602,00)	559,531,00	(60,071,00)	(408,232,00)	291,627,00	(116,605,00)	94.1%
TOTAL, EXPENDITURES			21,999,676,00	15,320,558,00	37,320,234,00	22,268,743,00	12,199,057,00	34,467,800,00	-7.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		176,169,00	0,00	176,169,00	0,00	0,00	0,00	-100.0%
From: Bond Interest and Redemption Fund	8914		0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Other Authorized Interfund Transfers In	8919		0,00	84,816,00	84,816,00	0,00	0,00	0,00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			176,169,00	84,816,00	260,985,00	0,00	0,00	0,00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0,00	0,00	0,00	0,00	0,00	0,00	0.0%
To: Special Reserve Fund	7612		44,056,00	0,00	44,056,00	46,626,00	0,00	46,626,00	5.8%
To State School Building Fund/County School Facilities Fund	7613		0,00	0,00	0,00	0,00	0,00	0,00	0.0%
To: Cafeteria Fund	7616		0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Other Authorized Interfund Transfers Out	7619		0,00	0,00	0,00	0,00	0,00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,056,00	0,00	44,056,00	46,626,00	0,00	46,626,00	5.8%
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 SBTAs	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		(2,316,009,00)	2,316,009,00	0,00	(2,417,239,00)	2,417,239,00	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			(2,316,009,00)	2,316,009,00	0,00	(2,417,239,00)	2,417,239,00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(2,183,896,00)	2,400,825,00	216,929,00	(2,463,865,00)	2,417,239,00	(46,626,00)	-121.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES	8010-8099								
1) LCFF Sources		8010-8099	23,670,097.00	0.00	23,670,097.00	25,382,352.00	0.00	25,382,352.00	7.2%
2) Federal Revenue		8100-8299	50,000.00	5,995,355.00	6,045,355.00	60,000.00	3,525,542.00	3,585,542.00	-40.7%
3) Other State Revenue		8300-8599	325,893.00	7,724,846.00	8,050,739.00	330,881.00	2,579,774.00	2,910,655.00	-63.8%
4) Other Local Revenue		8600-8799	512,907.00	418,053.00	930,960.00	451,926.00	133,677.00	585,603.00	-37.1%
5) TOTAL, REVENUES			24,558,897.00	14,138,254.00	38,697,151.00	26,225,159.00	6,238,993.00	32,464,152.00	-16.1%
B. EXPENDITURES (Objects 1000-7999)	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999 9000-9999 10) TOTAL, EXPENDITURES								
1) Instruction		1000-1999	11,824,480.78	12,215,355.00	24,039,835.78	11,670,616.78	9,992,446.00	21,663,062.78	-9.9%
2) Instruction - Related Services		2000-2999	2,657,862.22	339,891.00	2,997,753.22	2,725,942.22	625,096.00	3,351,038.22	11.8%
3) Pupil Services		3000-3999	3,092,078.00	371,027.00	3,463,105.00	3,435,801.00	235,929.00	3,671,730.00	6.0%
4) Ancillary Services		4000-4999	255,947.00	118,570.00	374,517.00	241,798.00	101,599.00	343,397.00	-8.3%
5) Community Services		5000-5999	24,090.00	0.00	24,090.00	13,549.00	0.00	13,549.00	-43.8%
6) Enterprise		6000-6999	2,203.00	0.00	2,203.00	2,970.00	0.00	2,970.00	34.8%
7) General Administration		7000-7999	1,406,602.00	642,971.00	2,049,573.00	1,608,612.00	313,493.00	1,922,105.00	-6.2%
8) Plant Services		8000-8999	2,352,847.00	1,632,744.00	3,985,591.00	2,185,888.00	930,494.00	3,116,382.00	-21.8%
9) Other Outgo		9000-9999 Except 7600-7699	383,566.00	0.00	383,566.00	383,566.00	0.00	383,566.00	0.0%
10) TOTAL, EXPENDITURES			21,999,676.00	15,320,558.00	37,320,234.00	22,268,743.00	12,199,057.00	34,467,800.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,559,221.00	(1,182,304.00)	1,376,917.00	3,956,416.00	(5,960,064.00)	(2,003,648.00)	-245.5%
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								
1) Interfund Transfers		8900-8929	176,169.00	84,816.00	260,985.00	0.00	0.00	0.00	-100.0%
a) Transfers In		8900-8929	176,169.00	84,816.00	260,985.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	44,056.00	0.00	44,056.00	46,626.00	0.00	46,626.00	5.8%
2) Other Sources/Uses									
a) Sources	8930-8979 7630-7699	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	8980-8999	(2,316,009.00)	2,316,009.00	0.00	(2,417,239.00)	2,417,239.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,183,896.00)	2,400,825.00	216,929.00	(2,463,865.00)	2,417,239.00	(46,626.00)	-121.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			375,325.00	1,218,521.00	1,593,846.00	1,492,551.00	(3,542,825.00)	(2,050,274.00)	-228.6%
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 Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object)								
1) Beginning Fund Balance		9791	10,523,769.72	2,324,305.39	12,848,075.11	10,974,380.38	3,542,826.39	14,517,206.77	13.0%
a) As of July 1 - Unaudited		9793	75,285.66	0.00	75,285.66	0.00	0.00	0.00	-100.0%
b) Audit Adjustments		9793	10,599,055.38	2,324,305.39	12,923,360.77	10,974,380.38	3,542,826.39	14,517,206.77	12.3%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	10,599,055.38	2,324,305.39	12,923,360.77	10,974,380.38	3,542,826.39	14,517,206.77	12.3%
e) Adjusted Beginning Balance (F1c + F1d)			10,974,380.38	3,542,826.39	14,517,206.77	12,466,931.38	1.39	12,466,932.77	-14.1%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713	500.00	0.00	500.00	500.00	0.00	500.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	3,542,826.76	3,542,826.76	0.00	2.03	2.03	-100.0%	
c) Committed									
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780	3,482,913.62	0.00	3,482,913.62	3,631,800.84	0.00	3,631,800.84	4.3%	
REIMBURSABLES RS 0001	0000	9780	2,500.00		2,500.00				
ELECTRONIC DEVICE INS RS 0010	0000	9780	34,875.96		34,875.96				
ELECTRONIC DEVICE FEES RS 0011	0000	9780	9,867.71		9,867.71				
DONATIONS RS 0015	0000	9780	20,436.24		20,436.24				
MAA RS 0022	0000	9780	483,812.09		483,812.09				
FIRST FIVE RS 0024	0000	9780	4,996.40		4,996.40				
CV SITE RENTAL RS 0025	0000	9780	1,362,498.52		1,362,498.52				
OLD SHHS SITE RENTAL RS 0026	0000	9780	17,376.62		17,376.62				
BROADBAND RS 0042	0000	9780	13,274.92		13,274.92				
FACILITY USE RS 0101	0000	9780	64,564.42		64,564.42				
MANDATED COSTS RS 0300	0000	9780	955,961.13		955,961.13				
LCAP RS 0600	0000	9780	100.00		100.00				
DEFERRED MAINT RS 0711	0000	9780	2,681.45		2,681.45				
IMPACT AID RS 0720	0000	9780	318,829.26		318,829.26				
TEACHERAGES RS 0900	0000	9780	184,039.04		184,039.04				
LOTTERY RS 1100	1100	9780	7,099.86		7,099.86				

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REIMBURSABLES RS 0001	0000	9780			0.00	2,500.00		2,500.00	
ELECTRONIC DEVICE INS RS 0010	0000	9780			0.00	9,999.96		9,999.96	
ELECTRONIC DEVICE FEES RS 0011	0000	9780			0.00	199.71		199.71	
MAA RS 0022	0000	9780			0.00	483,812.00		483,812.00	
FIRST FIVE RS 0024	0000	9780			0.00	4,996.40		4,996.40	
CV SITE RENTAL RS 0025	0000	9780			0.00	1,411,598.52		1,411,598.52	
OLD SHHS SITE RENTAL RS 0026	0000	9780			0.00	17,376.62		17,376.62	
BROADBAND RS 0042	0000	9780			0.00	13,274.92		13,274.92	
FACILITY USE RS 0101	0000	9780			0.00	68,556.42		68,556.42	
MANDATED COSTS RS 0300	0000	9780			0.00	1,015,088.13		1,015,088.13	
LCAP RS 0600	0000	9780			0.00	100.00		100.00	
IMPACT AID RS 0720	0000	9780			0.00	377,329.26		377,329.26	
TEACHERAGES RS 0900	0000	9780			0.00	226,969.04		226,969.04	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		2,615,500.30	0.00	2,615,500.30	2,416,009.82	0.00	2,416,009.82	-7.6%
Unassigned/Unappropriated Amount	9790		4,872,966.46	(.37)	4,872,966.09	6,416,620.72	(.64)	6,416,620.08	31.7%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	0.00
6266	Educator Effectiveness, FY 2021-22	211,895.45	.45
6300	Lottery: Instructional Materials	479,087.73	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	.50	.50
6537	Special Ed: Learning Recovery Support	.50	.50
6547	Special Education Early Intervention Preschool Grant	199,477.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	400,000.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	66,416.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	14,465.00	0.00
7412	A-G Access/Success Grant	49,578.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	.08	.08
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	75,537.00	0.00
7435	Learning Recovery Emergency Block Grant	1,500,000.00	0.00
7810	Other Restricted State	13,295.00	0.00
9010	Other Restricted Local	8,074.50	.50
Total, Restricted Balance		3,542,826.76	2.03

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		306,501.33	153,638.28	-49.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,501.33	153,638.28	-49.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements	9795		(152,863.05)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,638.28	153,638.28	0.0%
2) Ending Balance, June 30 (E + F1e)			153,638.28	153,638.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		153,638.28	153,638.28	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		153,638.28		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			153,638.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenues	9650		0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES	9690		0.00	153,638.28	
1) Deferred Inflows of Resources			0.00		
2) TOTAL, DEFERRED INFLOWS					
K. FUND EQUITY			153,638.28		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)					
REVENUES			0.00	0.00	0.0%
Sale of Equipment and Supplies					
All Other Sales					
Interest					
Net Increase (Decrease) in the Fair Value of Investments					
All Other Fees and Contracts					
All Other Local Revenue					
TOTAL, REVENUES					
CERTIFICATED SALARIES			0.00	0.00	0.0%
Certificated Teachers' Salaries					
Certificated Pupil Support Salaries					
Certificated Supervisors' and Administrators' Salaries					
Other Certificated Salaries					
TOTAL, CERTIFICATED SALARIES					
CLASSIFIED SALARIES			0.00	0.00	0.0%
Classified Instructional Salaries					
Classified Support Salaries					
Classified Supervisors' and Administrators' Salaries					
Clerical, Technical and Office Salaries					
Other Classified Salaries					
TOTAL, CLASSIFIED SALARIES					
EMPLOYEE BENEFITS			0.00	0.00	0.0%
STRS					
PERS					
OASDI/Medicare/Alternativ e					
Health and Welfare Benefits					
Unemployment Insurance					
Workers' Compensation					
OPEB, Allocated					
OPEB, Active Employees					
Other Employee Benefits					
TOTAL, EMPLOYEE BENEFITS					
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment			0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs			0.00	0.00	0.0%
Proceeds from Leases			0.00	0.00	0.0%
Proceeds from SBITAs			0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from	7651				
Lapsed/Reorganized LEAs			0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		306,501.33	153,638.28	-49.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,501.33	153,638.28	-49.9%
d) Other Restatements	9795		(152,863.05)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,638.28	153,638.28	0.0%
2) Ending Balance, June 30 (E + F1e)			153,638.28	153,638.28	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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		153,638.28	153,638.28	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	153,638.28	153,638.28
Total, Restricted Balance		153,638.28	153,638.28

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		774,000.00	774,000.00	0.0%
3) Other State Revenue	8300-8599		396,000.00	396,000.00	0.0%
4) Other Local Revenue	8600-8799		3,808.00	3,808.00	0.0%
5) TOTAL, REVENUES			1,173,808.00	1,173,808.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		341,847.00	347,948.00	1.8%
3) Employee Benefits	3000-3999		226,657.00	233,140.00	2.9%
4) Books and Supplies	4000-4999		535,787.00	457,577.00	-14.6%
5) Services and Other Operating Expenditures	5000-5999		18,538.00	18,538.00	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		60,071.00	116,605.00	94.1%
9) TOTAL, EXPENDITURES			1,182,900.00	1,173,808.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,092.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		84,816.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,816.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,908.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		93,907.78	1,216.12	-98.7%
b) Audit Adjustments	9793		1,216.34	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			95,124.12	1,216.12	-98.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,124.12	1,216.12	-98.7%
2) Ending Balance, June 30 (E + F1e)			1,216.12	1,216.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		300.00	0.00	-100.0%
Stores	9712		5,485.75	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		0.00	1,216.12	New
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(4,569.63)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		(114,713.08)		
1) Fair Value Adjustment to Cash in County Treasury	9111		(2,251.00)		
b) in Banks	9120		500.00		
c) in Revolving Cash Account	9130		300.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		

**Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object**

22 65532 0000000
Form 13
E8BUGC6UU8(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds	9310		0.00		
6) Stores	9320		5,485.75		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			(110,678.33)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Infloows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(110,678.33)		
FEDERAL REVENUE					
Child Nutrition Programs	8220		774,000.00	774,000.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			774,000.00	774,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		396,000.00	396,000.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			396,000.00	396,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		87.00	87.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		3,721.00	3,721.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,808.00	3,808.00	0.0%
TOTAL, REVENUES			1,173,808.00	1,173,808.00	0.0%
CERTIFIED SALARIES					
Certified Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certified Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFIED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		287,702.00	293,803.00	2.1%
Classified Supervisors' and Administrators' Salaries	2300		54,145.00	54,145.00	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			341,847.00	347,946.00	1.8%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		86,692.00	92,833.00	7.1%
OASDI/Medicare/Alternative	3301-3302		26,150.00	26,618.00	1.8%
Health and Welfare Benefits	3401-3402		86,635.00	87,612.00	1.1%
Unemployment Insurance	3501-3502		1,710.00	174.00	-89.8%
Workers' Compensation	3601-3602		5,985.00	6,069.00	1.4%

**Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object**

22 65532 0000000
Form 13
E8BUGC6UU8(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated	3701-3702		18,117.00	18,442.00	1.8%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		1,368.00	1,392.00	1.8%
TOTAL, EMPLOYEE BENEFITS			226,657.00	233,140.00	2.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		75,041.00	75,041.00	0.0%
Noncapitalized Equipment	4400		1,000.00	1,000.00	0.0%
Food	4700		459,746.00	381,536.00	-17.0%
TOTAL, BOOKS AND SUPPLIES			535,787.00	457,577.00	-14.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		2,829.00	2,829.00	0.0%
Dues and Memberships	5300		230.00	230.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		1,833.00	1,833.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		100.00	100.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		7,056.00	7,056.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		5,490.00	5,490.00	0.0%
Communications	5900		1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,538.00	18,538.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		60,071.00	116,605.00	94.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,071.00	116,605.00	94.1%
TOTAL, EXPENDITURES			1,182,900.00	1,173,808.00	-0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8916		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		84,816.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			84,816.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(84,816.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		774,000.00	774,000.00	0.0%
3) Other State Revenue	8300-8599		396,000.00	396,000.00	0.0%
4) Other Local Revenue	8600-8799		3,808.00	3,808.00	0.0%
5) TOTAL, REVENUES			1,173,808.00	1,173,808.00	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		1,120,996.00	1,055,370.00	-5.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		60,071.00	116,605.00	94.1%
8) Plant Services	8000-8999		1,833.00	1,833.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,182,900.00	1,173,808.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,092.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		84,816.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,816.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,908.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		93,907.78	1,216.12	-98.7%
b) Audit Adjustments	9793		1,216.34	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			95,124.12	1,216.12	-98.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,124.12	1,216.12	-98.7%
2) Ending Balance, June 30 (E + F1e)			1,216.12	1,216.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		300.00	0.00	-100.0%
Stores	9712		5,485.75	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		0.00	1,216.12	New
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(4,569.63)	0.00	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	1,216.12
Total, Restricted Balance		0.00	1,216.12

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 + B9)			4,000.00	4,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		44,056.00	46,626.00	5.8%
b) Transfers Out	7600-7629		176,169.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(132,113.00)	46,626.00	-135.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,113.00)	50,626.00	-139.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		466,614.16	341,808.81	-26.7%
b) Audit Adjustments	9793		3,307.65	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			469,921.81	341,808.81	-27.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			469,921.81	341,808.81	-27.3%
2) Ending Balance, June 30 (E + F1e)			341,808.81	392,434.81	14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		291,808.81	342,434.81	17.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		50,000.00	50,000.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		326,285.85		
1) Fair Value Adjustment to Cash in County Treasury	9111		7,974.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			334,259.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Infloows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			334,259.85		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		44,056.00	46,626.00	5.8%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,056.00	46,626.00	5.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		176,169.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			176,169.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(132,113.00)	46,626.00	-135.3%

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		4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,000.00	4,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		44,056.00	46,626.00	5.8%
b) Transfers Out	7600-7629		176,169.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(132,113.00)	46,626.00	-135.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,113.00)	50,626.00	-139.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		466,614.16	341,808.81	-26.7%
b) Audit Adjustments	9793		3,307.65	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			469,921.81	341,808.81	-27.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			469,921.81	341,808.81	-27.3%
2) Ending Balance, June 30 (E + F1e)			341,808.81	392,434.81	14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		291,808.81	342,434.81	17.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		50,000.00	50,000.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		9,000.00	9,000.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 + B9)			9,000.00	9,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,486,463.78	1,506,969.23	1.4%
b) Audit Adjustments	9793		11,505.45	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,497,969.23	1,506,969.23	0.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,497,969.23	1,506,969.23	0.6%
2) Ending Balance, June 30 (E + F1e)			1,506,969.23	1,515,969.23	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		1,506,969.23	1,515,969.23	0.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,490,446.51		
1) Fair Value Adjustment to Cash in County Treasury	9111		16,481.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			1,506,927.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Infloows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,506,927.51		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest	8660		9,000.00	9,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		9,000.00	9,000.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,000.00	9,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,486,463.78	1,506,969.23	1.4%
b) Audit Adjustments	9793		11,505.45	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,497,969.23	1,506,969.23	0.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,497,969.23	1,506,969.23	0.6%
2) Ending Balance, June 30 (E + F1e)			1,506,969.23	1,515,969.23	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		1,506,969.23	1,515,969.23	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		82,045.00	80,000.00	-2.5%
5) TOTAL, REVENUES			82,045.00	80,000.00	-2.5%
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		284,686.00	0.00	-100.0%
6) Capital Outlay	6000-6999		3,938,748.00	1,038,300.00	-73.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,223,434.00	1,038,300.00	-75.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,141,389.00)	(958,300.00)	-76.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,141,389.00)	(958,300.00)	-76.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,777,962.86	3,715,711.52	-52.2%
b) Audit Adjustments	9793		79,137.66	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,857,100.52	3,715,711.52	-52.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,857,100.52	3,715,711.52	-52.7%
2) Ending Balance, June 30 (E + F1e)			3,715,711.52	2,757,411.52	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		3,715,711.52	2,757,411.52	-25.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		4,856,937.72		
1) Fair Value Adjustment to Cash in County Treasury	9111		137,937.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			4,994,874.72		
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) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,994,874.72		
FEDERAL REVENUE					
FEMA	8281		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		80,000.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		2,045.00	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			82,045.00	80,000.00	-2.5%
TOTAL, REVENUES			82,045.00	80,000.00	-2.5%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		284,686.00	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			284,686.00	0.00	-100.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		1,005,638.00	77,778.00	-92.3%
Buildings and Improvements of Buildings	6200		2,895,251.00	960,522.00	-66.8%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		37,859.00	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,938,748.00	1,038,300.00	-73.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,223,434.00	1,038,300.00	-75.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds	8951		0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		82,045.00	80,000.00	-2.5%
5) TOTAL, REVENUES			82,045.00	80,000.00	-2.5%
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	0.0%
8) Plant Services	8000-8999		4,223,434.00	1,038,300.00	-75.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,223,434.00	1,038,300.00	-75.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,141,389.00)	(958,300.00)	-76.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(4,141,389.00)	(958,300.00)	-76.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,777,962.86	3,715,711.52	-52.2%
b) Audit Adjustments	9793		79,137.66	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,857,100.52	3,715,711.52	-52.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,857,100.52	3,715,711.52	-52.7%
2) Ending Balance, June 30 (E + F1e)			3,715,711.52	2,757,411.52	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		3,715,711.52	2,757,411.52	-25.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		300,000.00	225,000.00	-25.0%
5) TOTAL, REVENUES			300,000.00	225,000.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		8,023.00	0.00	-100.0%
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			8,023.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			291,977.00	225,000.00	-22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			291,977.00	225,000.00	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,318,704.38	1,620,004.02	22.8%
b) Audit Adjustments	9793		9,322.64	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,328,027.02	1,620,004.02	22.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,328,027.02	1,620,004.02	22.0%
2) Ending Balance, June 30 (E + F1e)			1,620,004.02	1,845,004.02	13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,620,004.02	1,845,004.02	13.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,528,923.96		
1) Fair Value Adjustment to Cash in County Treasury	9111		11,827.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			1,540,750.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,540,750.96		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		0.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		300,000.00	215,000.00	-28.3%
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			300,000.00	225,000.00	-25.0%
TOTAL, REVENUES			300,000.00	225,000.00	-25.0%
CERTIFICATED SALARIES					
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		8,023.00	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,023.00	0.00	-100.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			8,023.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		300,000.00	225,000.00	-25.0%
5) TOTAL, REVENUES			300,000.00	225,000.00	-25.0%
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		8,023.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,023.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			291,977.00	225,000.00	-22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			291,977.00	225,000.00	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,318,704.38	1,620,004.02	22.8%
b) Audit Adjustments	9793		9,322.64	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,328,027.02	1,620,004.02	22.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,328,027.02	1,620,004.02	22.0%
2) Ending Balance, June 30 (E + F1e)			1,620,004.02	1,845,004.02	13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,620,004.02	1,845,004.02	13.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1,620,004.02	1,845,004.02
Total, Restricted Balance		1,620,004.02	1,845,004.02

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		12,298.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			12,298.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		12,298.00	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		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,298.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 + B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		(714,775.03)		
1) Fair Value Adjustment to Cash in County Treasury	9111		1,230.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		701,247.76		

**Budget, July 1
County School Facilities Fund
Expenditures by Object**

22 65532 0000000
Form 35
E8BUGC6UU8(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			(12,297.27)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(12,297.27)		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments	8545		12,298.00	0.00	-100.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,298.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			12,298.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%

**Budget, July 1
County School Facilities Fund
Expenditures by Object**

22 65532 0000000
Form 35
E8BUGC6UU8(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	11,605.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	693.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,298.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,298.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

**Budget, July 1
County School Facilities Fund
Expenditures by Function**

Mariposa County Unified
Mariposa County

22 65532 0000000
Form 35
E8BUGC6UU8(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		12,298.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			12,298.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,298.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,298.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		857.00	857.00	0.0%
5) TOTAL, REVENUES			857.00	857.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		4,179.00	0.00	-100.0%
3) Employee Benefits	3000-3999		1,122.00	0.00	-100.0%
4) Books and Supplies	4000-4999		833.00	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		75,038.00	0.00	-100.0%
6) Capital Outlay	6000-6999		10,500.00	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		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			91,672.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 + B9)			(90,815.00)	857.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(90,815.00)	857.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		193,971.85	104,690.17	-46.0%
b) Audit Adjustments	9793		1,533.32	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			195,505.17	104,690.17	-46.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,505.17	104,690.17	-46.5%
2) Ending Balance, June 30 (E + F1e)			104,690.17	105,547.17	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		104,690.17	105,547.17	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		113,126.58		
1) Fair Value Adjustment to Cash in County Treasury	9111		5,035.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			118,161.58		
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		622.19		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			622.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			117,539.39		
FEDERAL REVENUE					
FEMA	8281		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		857.00	857.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			857.00	857.00	0.0%
TOTAL, REVENUES			857.00	857.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		2,305.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		1,874.00	0.00	-100.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,179.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		476.00	0.00	-100.0%
OASDI/Medicare/Alternative	3301-3302		320.00	0.00	-100.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		21.00	0.00	-100.0%
Workers' Compensation	3601-3602		67.00	0.00	-100.0%
OPEB, Allocated	3701-3702		222.00	0.00	-100.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		16.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,122.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		833.00	0.00	-100.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			833.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		75,038.00	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,038.00	0.00	-100.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		10,500.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			91,672.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF	8912		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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		857.00	857.00	0.0%
5) TOTAL, REVENUES			857.00	857.00	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		91,672.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			91,672.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(90,815.00)	857.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(90,815.00)	857.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		193,971.85	104,690.17	-46.0%
b) Audit Adjustments	9793		1,533.32	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			195,505.17	104,690.17	-46.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,505.17	104,690.17	-46.5%
2) Ending Balance, June 30 (E + F1e)			104,690.17	105,547.17	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		104,690.17	105,547.17	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,144,325.00	1,173,628.00	2.6%
5) TOTAL, REVENUES			1,144,325.00	1,173,628.00	2.6%
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		1,146,575.00	1,064,075.00	-7.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,146,575.00	1,064,075.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 + B9)			(2,250.00)	109,553.00	-4,969.0%
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)			(2,250.00)	109,553.00	-4,969.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		731,506.73	732,488.66	0.1%
b) Audit Adjustments	9793		3,231.83	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			734,738.66	732,488.66	-0.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			734,738.66	732,488.66	-0.3%
2) Ending Balance, June 30 (E + F1e)			732,488.66	842,041.66	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		732,488.66	842,041.66	15.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		(299,577.56)		
1) Fair Value Adjustment to Cash in County Treasury	9111		7,301.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		

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

22 65532 0000000
Form 51
E8BUGC6UU8(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			(292,276.56)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Infloows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(292,276.56)		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions	8571		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8572		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		1,070,628.00	1,070,628.00	0.0%
Unsecured Roll	8612		55,719.00	80,000.00	43.6%
Prior Years' Taxes	8613		7,978.00	18,000.00	125.6%
Supplemental Taxes	8614		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest	8660		10,000.00	5,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,144,325.00	1,173,628.00	2.6%
TOTAL, REVENUES			1,144,325.00	1,173,628.00	2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433		225,000.00	150,000.00	-33.3%
Bond Interest and Other Service Charges	7434		921,575.00	914,075.00	-0.8%
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)			1,146,575.00	1,064,075.00	-7.2%
TOTAL, EXPENDITURES			1,146,575.00	1,064,075.00	-7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund	7614		0.00	0.00	0.0%

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

Mariposa County Unified
Mariposa County

22 65532 0000000
Form 51
E8BUGC6UU8(2023-24)

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

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

Mariposa County Unified
Mariposa County

22 65532 0000000
Form 51
E8BUGC6UU8(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	1,144,325.00	1,173,628.00	2.6%
5) TOTAL, REVENUES			1,144,325.00	1,173,628.00	2.6%
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	1,146,575.00	1,064,075.00	-7.2%
10) TOTAL, EXPENDITURES			1,146,575.00	1,064,075.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,250.00)	109,553.00	-4,969.0%
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)			(2,250.00)	109,553.00	-4,969.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	731,506.73	732,488.66	0.1%
b) Audit Adjustments		9793	3,231.93	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			734,738.66	732,488.66	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			734,738.66	732,488.66	-0.3%
2) Ending Balance, June 30 (E + F1e)			732,488.66	842,041.66	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	732,488.66	842,041.66	15.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Mariposa County Unified**Mariposa 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)

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

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

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	(\$4,569.63)

Explanation: negative fund balance will be cleared at unaudited actuals.

Budget, July 1

Budget 2023-24

Technical Review Checks

Phase - All

Display - Exceptions Only

Mariposa County Unified

Mariposa County

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

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