



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.2

Meeting Date: September 21, 2023

Subject: Approve 2022-2023 Year End Financial Report Unaudited Actuals

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2022-2023 Year End Financial Report Unaudited Actuals

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent, provided to the auditors as the basis of their annual financial audit, and subsequently filed with the state. The 2022-23 Year End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2022, and ending June 30, 2023.

Financial Considerations: District revenue and expenditures for the 2022-23 fiscal year are reported each year and are part of the responsibilities of the Business Services Division. No additional expenses will be incurred nor will any additional revenue be received.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. FCMAT Update
3. The 2022-2023 Year End Financial Report

Estimated Time of Presentation: 15 minutes

Submitted by: Jesse Castillo, Assistant Superintendent of Business Services

Approved by: Lisa Allen, Interim Superintendent

Board of Education Executive Summary

Business Services

Approve 2022-23 Unaudited Actuals (Year End Financial Report)

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I. OVERVIEW/HISTORY:

Per Education Code 42100(a), the governing board of each school district shall approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year. The unaudited actuals financial report represents the financial position and results of operations of the Sacramento City Unified School District for the fiscal year of 2022-23.

The 2022-23 unaudited actuals represent the actual revenues, expenditures and ending fund balance for all the District's funds for the fiscal year ended June 30, 2023.

II. Driving Governance:

Per Education Code Section 42100 (b), on or before September 15, the governing board of each school district shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b), with the county superintendent of schools. On or before October 15, the county superintendent of schools shall verify the mathematical accuracy of the statements and shall transmit a copy to the Superintendent of Public Instruction.”

III. Budget:

The 2022-23 Year-End Financial Report recognizes additional revenue and expenses per Education Code section 42601 and Sacramento City Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds.

IV. Goals, Objectives and Measures:

Follow the timeline and financial planning calendar for submitting and adopting interim and annual financial reports, take action on all necessary budget adjustments and reductions. Continue to improve the budget development process to comply with Local Control Accountability Plan (LCAP).

V. Major Initiatives:

- Present the 2022-23 Unaudited Actuals (Year End Financial Report) to the Board for consideration and approval
- Use the 2022-23 Year End Financial Report to guide budget development

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VI. Results:

The Unaudited Actuals are filed with the County Superintendent by September 15th. The 2022-23 Unaudited Actuals will be presented by staff at the September 21, 2023 Board meeting.

VII. Lessons Learned/Next Steps:

- Adhere to budget timelines throughout the fiscal year.
- Observe trends and prepare for significant events in the budgeting process.
- Continue to monitor the State budget and its impact on District finances.
- The District will present the 2023-24 First Interim Report at the December 14th Board Meeting. This 2023-24 First Interim report will reflect updated revenues and expenditures that will include carryover funds from the 2022-23 year-end closing process.

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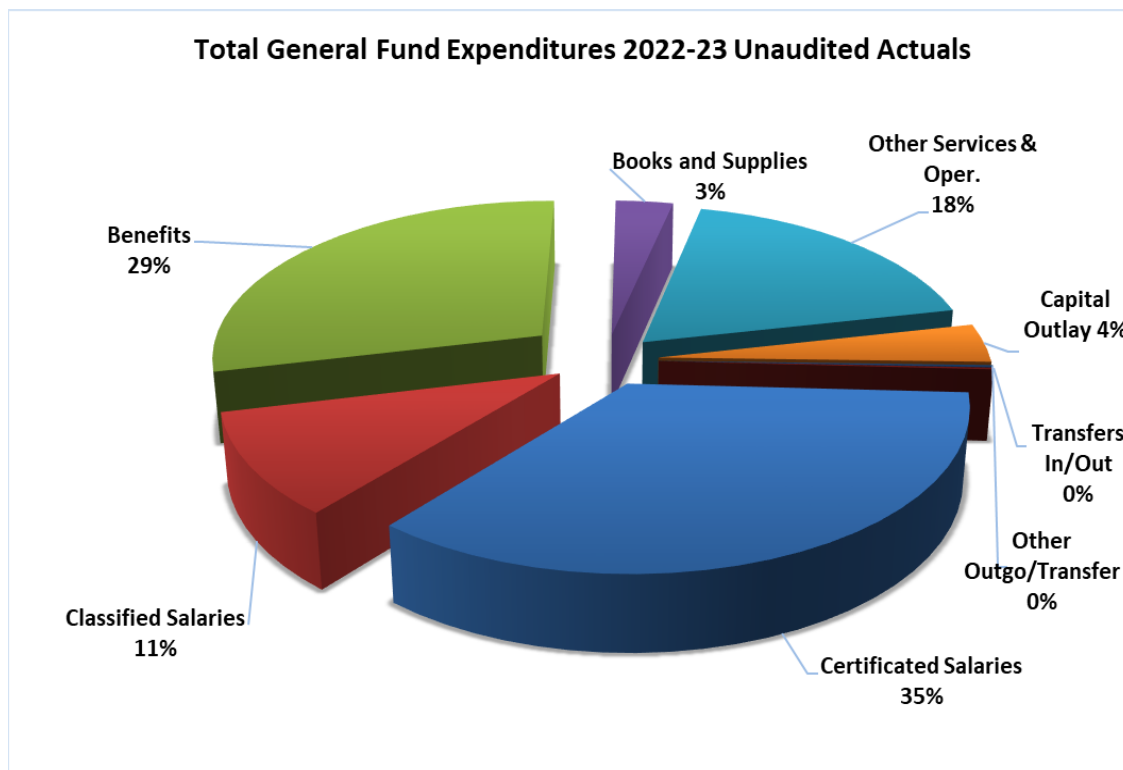
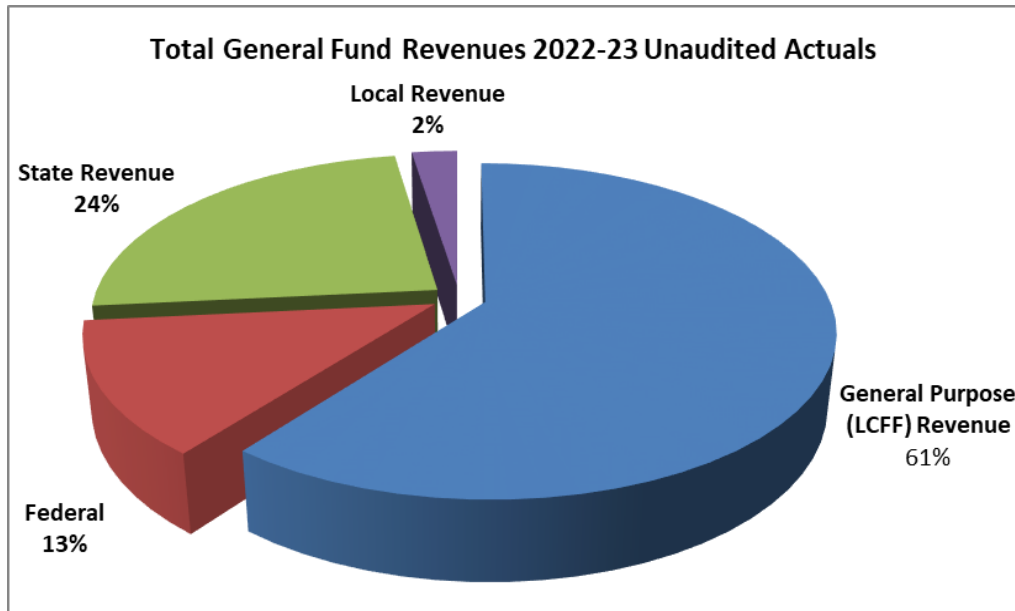
Sacramento City Unified School District 2022-23 Unaudited Actuals General Fund			
Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	363,227,923	2,570,022	365,797,945
Property Taxes & Misc. Local	117,545,590	-	117,545,590
Total General Purpose	480,773,513	2,570,022	483,343,535
Federal Revenues	-	102,737,272	102,737,272
Other State Revenues	13,340,338	178,469,169	191,809,507
Other Local Revenues	15,801,398	4,272,400	20,073,797
TOTAL - REVENUES	509,915,248	288,048,863	797,964,112
EXPENDITURES			
Certificated Salaries	167,433,680	62,546,645	229,980,325
Classified Salaries	40,417,432	27,039,578	67,457,009
Employee Benefits (All)	116,558,197	73,043,761	189,601,958
Books & Supplies	5,509,309	15,389,527	20,898,836
Other Operating Expenses (Services)	29,002,755	89,462,811	118,465,566
Capital Outlay	553,759	24,786,464	25,340,223
Other Outgo	1,420,167	-	1,420,167
Direct Support/Indirect Costs	(5,687,898)	4,486,851	(1,201,047)
TOTAL - EXPENDITURES	355,207,400	296,755,637	651,963,037
EXCESS (DEFICIENCY)	154,707,848	(8,706,774)	146,001,075
OTHER SOURCES/USES			
Transfers In	2,078,863	-	2,078,863
Transfers (Out)	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(86,181,070)	86,181,070	-
TOTAL - OTHER SOURCES/USES	(84,102,207)	86,181,070	2,078,863
FUND BALANCE INCREASE (DECREASE)	70,605,641	77,474,297	148,079,938
FUND BALANCE			
Beginning Fund Balance	65,034,532	44,818,264	109,852,797
Other Restatements	-	-	-
Ending Balance, June 30	135,640,173	122,292,561	257,932,735
Revolving Cash/Stores/Prepays	329,391	8,235	337,626
Restricted	-	122,284,326	122,284,326
Committed	85,832,540	-	-
Assigned	-	-	-
Reserve for Economic Uncertainty	13,039,261	-	-
Unassigned/Unappropriated Amount	36,438,981	-	36,438,981

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Comparison of 2022-23 Estimated Actuals to 2022-23 Unaudited Actuals

	Estimated Actuals 2022-23			Unaudited Actuals 2022-23			Changes since Estimated Actuals 2022-23			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose (LCFF)	481,819,485	2,251,179	484,070,664	480,773,513	2,570,022	483,343,535	(1,045,972)	318,843	(727,129)	1
Federal Revenue	0	150,306,320	150,306,320	0	102,737,272	102,737,272	0	(47,569,048)	(47,569,048)	2
State Revenue	10,945,417	177,320,624	188,266,041	13,340,338	178,469,169	191,809,507	2,394,921	1,148,546	3,543,467	3
Local Revenue	5,784,731	4,627,741	10,412,472	15,801,398	4,272,400	20,073,797	10,016,667	(355,341)	9,661,326	4
Total Revenue	498,549,633	334,505,863	833,055,496	509,915,248	288,048,863	797,964,112	11,365,615	(46,457,000)	(35,091,385)	
Expenditures										
Certificated Salaries	171,576,990	66,264,038	237,841,029	167,433,680	62,546,645	229,980,325	(4,143,310)	(3,717,393)	(7,860,704)	5
Classified Salaries	40,009,017	29,454,602	69,463,619	40,417,432	27,039,578	67,457,009	408,414	(2,415,024)	(2,006,610)	6
Benefits	120,171,766	81,852,602	202,024,368	116,558,197	73,043,761	189,601,958	(3,613,569)	(8,808,841)	(12,422,410)	7
Books and Supplies	16,556,139	40,163,742	56,719,881	5,509,309	15,389,527	20,898,836	(11,046,830)	(24,774,216)	(35,821,046)	8
Other Services & Oper. Expenses	27,038,455	131,445,984	158,484,439	29,002,755	89,462,811	118,465,566	1,964,300	(41,983,173)	(40,018,873)	9
Capital Outlay	1,963,721	37,776,567	39,740,288	553,759	24,786,464	25,340,223	(1,409,962)	(12,990,103)	(14,400,065)	10
Other Outgo 7xxx	1,540,000	0	1,540,000	1,420,167	0	1,420,167	(119,833)	0	(119,833)	11
Transfer of Indirect 73xx	(7,924,337)	6,506,510	(1,417,827)	(5,687,898)	4,486,851	(1,201,047)	2,236,438	(2,019,659)	216,780	12
Total Expenditures	370,931,752	393,464,046	764,395,797	355,207,400	296,755,637	651,963,037	(15,724,352)	(96,708,409)	(112,432,760)	
Deficit/Surplus	127,617,881	(58,958,182)	68,659,699	154,707,848	(8,706,774)	146,001,075	27,089,967	50,251,409	77,341,376	
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	
Transfers in/(out)	1,216,884	0	1,216,884	2,078,863	0	2,078,863	861,979	0	861,979	13
Contributions to Restricted	(96,991,460)	96,991,460	0	(86,181,070)	86,181,070	0	10,810,390	(10,810,390)	0	14
Net increase (decrease) in Fund Balance	31,843,305	38,033,278	69,876,583	70,605,641	77,474,297	148,079,938	38,762,336	39,441,019	78,203,355	
Beginning Balance	65,034,532	44,818,264	109,852,797	65,034,532	44,818,264	109,852,797	0	0	0	
Other Restatements*				0	0	0				
Ending Balance	96,877,838	82,851,542	179,729,380	135,640,173	122,292,561	257,932,735	38,762,336	39,441,019	78,203,355	
Components of Ending Fund Balance										
Revolving/Stores/Prepays	329,391		329,391	329,391		329,391	0	0	0	
Reserve for Econ Uncertainty (2%)	15,263,580		15,263,580	13,039,261		13,039,261	(2,224,319)	0	(2,224,319)	
Restricted Programs	0	82,851,542	82,851,542	0	44,818,264	44,818,264	0	(38,033,278)	(38,033,278)	
Committed	0		0	0		0	0	0	0	
Other Assignments	4,855,267		4,855,267	0		0	(4,855,267)		(4,855,267)	
Unappropriated Fund Balance	76,429,599	0	76,429,599	122,271,521	77,474,297	199,745,818	45,841,922	77,474,297	123,316,219	
<i>Unappropriated Percent</i>			<i>10.0%</i>			<i>30.6%</i>			<i>20.6%</i>	

Board of Education Executive Summary

Business Services

Approve 2022-23 Unaudited Actuals (Year End Financial Report)

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Notes: Explanation of Changes from Estimated Actuals to Unaudited Actuals
1. LCFF is adjusted based on the P-2 apportionment schedule provided by CDE for both unrestricted and restricted resources. Unrestricted LCFF decrease from estimated actuals due to prior year adjustments for transfer in lieu for charter schools.
2. Restricted federal revenues adjustment due to expenditures less than projected in Title programs of \$15.2M, ESSER I, III, III and CCSPF funds of \$30.3M, and federal special education funds of \$2M.
3. The variance in unrestricted state revenues is due to higher lottery revenues of \$2.3M per updated State lottery funding rates. For restricted state revenues the increase of \$1.4M is due to the restoration of the one time Arts Music Instructional Materials block grant of \$9.7M, a new award of \$4.8M for the Kitchen Infrastructure and Training grant and an increase in restricted lottery funding of \$1.7M, offset by a decrease in the Learning Recovery Emergency Block Grant of \$7.8M per the state enacted budget, a decrease in STRS on-behalf of \$4.7M and adjustments to ASES of \$2.4M.
4. The variance in unrestricted local revenues is primarily due to booking \$8.2M more in interest revenue than projected based on county treasury updates and increase in billables collected for district expenditures. Restricted local revenue decrease due to adjustments to school site and department local grant funding resources.
5. Certificated unrestricted salaries decreased by \$4.1M due to a decrease of \$5.9M in regular teacher salaries which includes a \$1.8M reclass for 3 PD days to ESSER funds and a \$1.1M decrease in certificated stipends and temporary salaries offset by an increase of \$3.2M in substitute teacher costs. Restricted certificated salaries decreased by \$3.7M due to a decrease in ESSER salary expenditures of \$1.6M, Title program decrease of \$1.1M in temporary teacher and administrative salary costs, and a \$1.2M decrease in Learning Recovery Emergency Block Grant related to the professional learning board commitment in 2022-23 offset by a slight increase in Medi-Cal certificated costs.
6. Unrestricted classified salaries increased by \$405K due to various adjustments to classified salaries. Restricted classified salaries decreased by \$2.4M due a decrease in temporary classified salary costs in ELOP of \$513K, Title program savings of \$560K in clerical and temporary salary costs. Additional restricted adjustments include savings of \$1.6M in ESSER expenditures related to classified administrative and clerical salaries offset by an increase in medi-cal clerical and classified administrative costs of \$274K.
7. Unrestricted benefits decreased by \$3.6M due to the salary changes listed above including \$467K related to the reclass of the 3 PD days to ESSER funds. Restricted benefits decreased by \$8.8M due to a reduction in the STRS On-behalf amount of \$4.7M and the salary changes listed above.

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Notes: Explanation of Changes from Estimated Actuals to Unaudited Actuals
8. Unrestricted books & supplies decreased by \$11M due to a shift of \$6.1M in textbook adoption expenditures to the arts music instructional materials grant, a decrease in textbooks of \$3.6M carried over into 2023-24, and \$909K decrease in site and department materials and supplies. Restricted books & supplies decreased by \$24.7M due to a decrease of \$6M in ESSER supplies and non-capitalized equipment, \$11.2M Title program instructional materials and supplies, \$2.3M in ELOG supplies, \$2.3M in restricted lottery, \$1.5M in ELOP materials and supplies, \$819K in CTE and \$1.1M in local restricted resources materials and supplies. Additional adjustments include a decrease in UTK materials and supplies expenditures of \$332K, Special Ed of \$805K, offset by an increase in Arts Music Instructional Materials Expenditures of \$5.5M.
9. Unrestricted services and other operating expenses increase of \$1.9M is due to utilities costs of \$2.5M offset by savings in contracted services, subagreements, and rentals. Restricted services and other operating expenses decrease of \$42M is due to a decrease of \$5.6M in ESSER services and operating costs, \$3.1M in Title programs, \$18.3M in ELOP contracted services, \$9.75M decrease in Special Ed contracted services, \$450K in LREBG, \$1.1M in educator effectiveness, \$250K in local restricted resources, and \$1.5M decrease in after school program expenditures.
10. Unrestricted capital outlay decreased by \$1.4M primarily due to a \$1.3M bus purchase carrying over into 2023-24. Restricted capital outlay decreased by \$13M due to decrease in ESSER expenditures of \$11.9M, RRMA of \$705K and \$1.4M reduction in IPI offset by an increase of \$700K in Arts Music Instructional Materials.
11. Other outgo variance is due to slight decrease in special education excess costs for County programs of \$119K.
12. Indirect costs net change of \$216K due to actual indirect charges to programs based on year end expenditures.
13. Transfers Out decreased due to no contribution necessary for Adult Education as a result of moving expenditures to restricted resources and HEERF funds. Additionally, no contribution needed for charter schools partially due to additional enrollment decline mitigation revenue received for charters.
14. Contributions came in lower than projected due to shifting Special Education expenditures of \$6M to expiring one-time special education resources, and costs coming in lower than expected of \$4.6M under for a total reduction to the special education contribution of \$10.6M.

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Comparison of Revenues and Expenditures between the 2022-23 Estimated Actuals and 2022-23 Unaudited Actuals

Comparison of Revenues - Estimated Actuals to 2022-23 Unaudited Actuals			
Description	Unrestricted	Restricted	Combined
Estimated Actuals	498,549,632.98	334,505,863.45	833,055,496.43
Unaudited Actuals	509,915,248.27	288,048,863.39	797,964,111.66
Percentage Change	2.28%	-13.89%	-4.21%

Comparison of Expenditures - Estimated Actuals to 2022-23 Unaudited Actuals			
Description	Unrestricted	Restricted	Combined
Estimated Actuals	370,931,751.56	393,464,045.64	764,395,797.20
Unaudited Actuals	355,207,399.89	296,755,636.96	651,963,036.85
Percentage Change	-4.24%	-24.58%	-14.71%

Comparison of Contribution Changes from Estimated Actuals to Unaudited Actuals

Contributions From Unrestricted to Restricted			
Program	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	Difference
Special Education	\$ 79,841,460	\$ 69,268,767	\$(10,572,693)
Routine Restricted Maintenance Account	\$ 17,150,000	\$ 16,912,303	\$ (237,697)
Total	\$96,991,460	\$ 86,181,070	\$(10,810,390)

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Other Funds as of 2022-23 Unaudited Actuals

Fund	Unaudited Actuals Beginning Fund Balance - July 1, 2022	2022-23 Unaudited Actuals Net Change	2023-24 Budget Beginning Fund Balance
01 General (Unrestricted and Restricted)	\$109,852,797	\$148,079,938	257,932,735
08 Student Activity Special Revenue Fund	\$1,447,941	\$122,092	1,570,033
09 Charter Schools	\$9,347,446	\$6,172,882	15,520,329
11 Adult	\$1,384,337	(\$323,329)	1,061,008
12 Child Development	\$880,663	\$359,196	1,239,859
13 Cafeteria	\$14,581,388	\$3,806,954	18,388,342
21 Building Fund	\$104,526,404	\$172,563,933	277,090,337
25 Capital Facilities	\$23,726,622	\$3,206,486	26,933,108
35 County School Facilities Fund	\$4,891	(\$4,891)	-
49 Capital Projects for Blended Components	\$1,113,186	\$681,602	1,794,788
51 Bond Interest and Redemption	\$21,226,253	\$20,752,994	41,979,247
61 Cafeteria Enterprise Fund	\$5,752	\$19,295	25,047
67 Self-Insurance Fund	\$12,847,528	(\$518,650)	12,328,878

Education Protection Account (EPA) Fiscal Year Ending June 30, 2023

Education Protection Account (EPA) Fiscal Year Ending June 30, 2023	
Actuals EPA Revenues:	
Estimated EPA Funds	\$ 31,408,606
Actuals EPA Expenditures:	
Certificated Instructional Salaries	\$ 31,408,606
Balance	\$ -

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2023-24 45 Day Revise Budget with Adjusted Beginning Balance

Description	45 Day Budget Revise 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenue	516,642,209	204,179,676	720,821,886	517,347,909	142,972,466	660,320,376	521,082,880	142,972,466	664,055,347
Total Expenditures	387,233,206	312,853,698	700,086,904	396,873,171	291,729,218	688,602,389	400,990,657	288,868,171	689,858,827
Deficit/Surplus	129,409,004	(108,674,022)	20,734,982	120,474,738	(148,756,752)	(28,282,014)	120,092,223	(145,895,704)	(25,803,481)
Transfers in/(out)	2,475,399	0	2,475,399	2,475,399	0	2,475,399	2,475,399	0	2,475,399
Contributions to Restricted	(104,925,543)	104,925,543	0	(112,881,683)	112,881,683	0	(121,307,234)	121,307,234	0
Net increase (decrease) in Fund Balance	26,958,860	(3,748,479)	23,210,381	10,068,454	(35,875,069)	(25,806,615)	1,260,388	(24,588,470)	(23,328,082)
Beginning Balance	135,640,173	122,292,561	257,932,735	162,599,033	118,544,082	281,143,116	172,667,487	82,669,014	255,336,501
Ending Balance	162,599,033	118,544,082	281,143,116	172,667,487	82,669,014	255,336,501	173,927,875	58,080,544	232,008,419
Revolving/Stores/Prepays	325,000		325,000	325,000		325,000	325,000		325,000
Reserve for Econ Uncertainty (2%)	13,952,230		13,952,230	13,722,540		13,722,540	13,747,669		13,747,669
Restricted Programs	0	118,544,082	118,544,082	0	82,669,014	82,669,014	-	58,080,544	58,080,544
Committed	85,832,540		85,832,540	85,832,540		85,832,540	85,832,540		85,832,540
Other Assignments	2,260,058		2,260,058	2,260,058		2,260,058	2,260,058		2,260,058
Unappropriated Fund Balance	60,229,205	0	60,229,205	70,527,350	0	70,527,350	71,762,609	-	71,762,609
<i>Unappropriated Percent</i>			8.6%			10.2%			10.4%

**Updated with 2022-23 Unaudited Actuals ending fund balance and MYP is based on 45 Day Budget Revise presented on August 17, 2023.*

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Summary

Overall the district's 2022-23 Unaudited Actuals report reflects an unrestricted surplus of \$70.6M, an increase of \$38.7M from the estimated actuals report. The primary factors for the increased surplus are below:

- Increase of \$8.2M in interest revenue per updated information provided by the county treasurer's office
- Increase of \$2.3M in unrestricted lottery funds per the updated State Lottery funding rate
- A \$2.2M shift in certificated salaries & benefits from unrestricted to restricted funds related to the three professional learning days
- A one-time shift of \$6.2M in textbook adoption expenditures to restricted funds
- \$3.6M in textbook encumbrances carried over into 2023-24 due to items not received
- \$1.3M school bus purchase carried over into 2023-24 due to items not received
- Decrease in contributions to the charter fund and adult education fund:
 - Charter fund received \$1.6M in declining enrollment relief funds
 - Adult Education utilized HEERF and other restricted funding sources, eliminating the need for a contribution
- Decrease in the special education contribution of \$10.6M, of which \$6M was due to shifting to expiring one-time special education funding sources
- The remaining variance of \$7.8M is primarily due to additional site and department POs released or carried over into 23-24 and certificated vacancy savings.

Based on the 2022-23 Unaudited Actuals and 45-day Budget Revise, the district is projected to satisfy the 2% required reserve for economic uncertainties in 2023-24, 2024-25, and 2025-26.

Sacramento City Unified School District
 Business Services Division
 FCMAT Update 9/21/23

No.	FCMAT Finding	Status	District Response	Progress
1.	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	In Progress	<p>Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth.</p> <p>The California School Boards Association's online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.</p>	<p><u>9/21/23 Update:</u> We are working on new processes and procedures to ensure there is clear and concise budgetary alignment with the goal of establishing progress monitoring practices. This need and plan to move this work forward was presented during our June 8 and June 22nd Board meetings.</p> <p><u>3/16/23 Update:</u> Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability.</p> <p><u>12/15/22 Update:</u> Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability.</p> <p><u>3/17/22 Update:</u> Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability. Recent efforts include the completion of the LCAP Mid-year report and the one-time supplement to the Annual Update. These processes required collaborative development of estimated actual expenditures for LCAP actions and reporting on the ESSER III Expenditure plan</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>actions. The latter have involved a wider collaborative with program staff to understand the implementation status of various personnel-related actions and maintaining ongoing progress monitoring to ensure that unspent funds can be reallocated to already identified actions and open consideration for new actions. Additional collaboration has occurred to ensure that the standard LCAP development is on pace, with advance planning for the 2022-23 projected expenditures occurring as an outgrowth of the mid-year report efforts.</p> <p><u>12/16/21 Update:</u> Staff continue to work collaboratively to ensure that processes and policies are in place to align key planning efforts to the budget. A recent example is the ESSER III expenditure plan development. Business Services and Continuous Improvement and Accountability (CIA) staff collaboratively developed a Request for Funding process that was used by departments. This required departmental staff to describe their proposal in detail including, but not limited to, their intended use of funding, scope across the three-year timeline, and per year and total funding amounts requested. Business services and CIA staff further collaborated to facilitate executive leadership's prioritization process, review proposed expenditures in relation to other CARES funding uses, and ensure that proposed amounts were accurate to staffing</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>amounts requested. The ESSER III plan is closely aligned to the LCAP and other recent district plans, making this collaboration a key step in the 2021-22 development of the 2022-23 LCAP.</p> <p><u>9/16/21 Update:</u> Throughout 2019-20 and 2020-21 staff in Business Services and State and Federal Programs have developed processes to increase alignment between budget and LCAP. These include program coding for funds allocated to school sites to more accurately account for planned expenditures in the LCAP, realignment of resource coding for LCFF S&C funds, and development of shared tools to prepare projected and estimated actual expenditures. These efforts have been supported by regular meetings between Business Services and LCAP staff with the explicit goal of increasing LCAP-budget alignment. Business Services staff have also collaborated on multiple LCAP presentations to the Board of Education.</p> <p><u>11/30/20 Update:</u> Board Policy Staff have developed an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19.</p> <p>Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled for a detailed review by the Board Policy</p>

No.	FCMAT Finding	Status	District Response	Progress
				Committee and full Board action at a later date. On 11/19/19 the topic of Budget/LCAP/SPSA policy efforts was included on the Policy Committee agenda but no recommendation was made. The policy will be scheduled for a subsequent review by the Board Policy Committee and full Board action at a later date.
2.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)	Complete	Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.	<p><u>12/15/22 Update:</u> The district has made progress towards funding at the Actuarially Determined Contribution (ADC) level and for the 2021-22 fiscal year funded at 100%. Funding at the ADC to the OPEB trust has resulted in the District's net OPEB liability decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from \$654M as of June</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>30, 2020 to \$415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p> <p><u>9/16/21 Update:</u> The District is expecting to receive an updated actuarial report in the next few weeks which will provide the status of the OPEB liability.</p> <p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. 11/30/20 Update: On September 2, 2020 the District received its updated Other Post Employment (OPEB) liability amount in the recent GASB 75 actuarial report for the fiscal year ended June 30, 2020. The key points are:</p> <ul style="list-style-type: none"> • The District's Net OPEB liability increased by \$41.7M year over year from \$526M FYE 2019 to \$568M FYE 2020. • The increase is due to annual costs and a decrease in the discount rate assumption from 4.25% to 3.90%

No.	FCMAT Finding	Status	District Response	Progress
				<ul style="list-style-type: none"> • The Actuarially Determined Contribution (ADC) is \$30.8M. The district contributed \$26.7M in 19-20, leaving a contribution deficit of \$4.1M. • If the District were to increase its contribution to the ADC amount it would help in two ways: <ul style="list-style-type: none"> o Fund the Net OPEB liability o Per GASB 75, allow the actuary to gradually increase the discount rate used (3.90%) to the asset return rate used (7.0%) in between 1-5 years' time. In dollars, if all else is equal, the Total OPEB liability would be closer to \$430M instead of the \$654M projected currently. <p>The District has made some progress but due to changes in assumptions, the Net OPEB liability has increased. To maximize progress, the district would need to contribute the full ADC amount each year.</p>
3.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)	In Progress	<p>In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend.</p> <p>On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing</p>	<p><u>9/21/23: Update: As of the 2022-23 Unaudited Actuals and 2023-24 45- Day Revise Budget, the district is projecting an unrestricted surplus of \$70.6M in 2022-23, \$26.9M in 2023-24, \$10M in 2024-25, and \$1.2M in 2025-26.</u></p> <p><u>3/16/23 Update:</u> As of the 2022-23 Second Interim Report the district is projecting an unrestricted surplus of \$39.2M in 2022-23, 24.6M in 2023-24 and \$1M in 2024-25.</p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23,</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by approximately \$34 million in 2018-19, approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.</p>	<p>\$23.3M unrestricted surplus in 2023-24 and unrestricted surplus \$7.6 M in 2024-25. <u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24. <u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted deficit of (\$16.5M) in 2022-23 and (\$23.2M) in 2023-24. <u>5/1/21 Update:</u> As of the 2020-2021 2nd Interim financial report, the District is projecting an unrestricted deficit spend of (\$11.2M) in 2021-22 and (\$26.4M) in 2022-23. <u>3/1/21 Update:</u> On the February 4, 2021 Board meeting, the Board approved a reduction of approximately \$4.5M. <u>11/30/20 Update:</u> Over the past two years, the District has identified and implemented more than \$50 million in on-going non-negotiable budget reductions. However, these reductions have not been sufficient to address the structural deficit. As of the 2020-2021 1st Interim financial report, the District is projecting a \$56 million budget deficit and must implement an on-going solution to achieve fiscal solvency and avoid a State Loan. At the December 10, 2020 Board Meeting the Board will consider a Fiscal Recovery Plan to address some of the deficit</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>but this plan alone will not be sufficient to resolve the projected \$56M deficit.</p> <p><u>5/12/20 Update:</u> At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22 fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's \$27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p> <p><u>6/13/19 Update:</u> District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p> <p>Update: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the <u>3/27/19 Update</u>: Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21).</p>
4.	Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	In Progress	Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.	<p><u>9/21/23 Update:</u> Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.</p> <p><u>3/16/23 Update:</u> Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.</p> <p><u>12/15/22 Update:</u> Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>reconcile balance sheet items on a regular basis.</p> <p><u>3/17/22 Update:</u> Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.</p> <p><u>12/16/21 Update:</u> Staff have been assigned to reconcile balance sheet items and a plan is in development to reconcile balance sheet items on an interim basis.</p> <p><u>5/1/21 Update:</u> Staff are developing a plan to reconcile remaining balance sheet items on an interim basis.</p> <p><u>5/8/20 Update:</u> This item remains outstanding and staff have been assigned some balance sheets to reconcile. In 2019-20, staff will reconcile at each interim report period.</p>
5.	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	Complete	During FCMAT’s fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at the 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	<p><u>3/17/22 Update:</u> The 2021-22 Second Interim Report projects a positive cash balance in 2021-22, 2022-23 and 2023-24 fiscal years. Based on 2021-22 Second Interim data, the District has sufficient cash resources to support its current and projected obligations and has addressed the identified deficiency.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim report projects a positive cash balance in 2021-22, 2022-23 and 2023-24 fiscal years.</p> <p><u>5/1/21 Update:</u> Due to one-time savings as a result of the COVID-19 pandemic and approval for cash deferral exemptions from CDE, the 2020-21 Second Interim Cash Flow Report</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>projects a positive cash balance for the 2020-21, 2021-22 and 2022-23 fiscal years.</p> <p><u>3/1/21 Update:</u> The 2020-21 First Interim Report projects that the district is able to meet its 2020-21 and 2021-22 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. The 2020-21 First Interim Cash Flow Report projects major cash challenges beginning in May 2021 unless further budget adjustments are made.</p> <p><u>11/30/20 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District is able to satisfy the current year 2020-21 and 2021-2022 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting states that major cash challenges start in October 2021 unless further budget adjustments are made.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Report presented at the December 19, 2019 Board Meeting states that major cash challenges start in November 2021 unless further budget adjustments are made. The Third Interim and 2019-20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020.</p>

No.	FCMAT Finding	Status	District Response	Progress
6.	Are all charters authorized by the district going concerns? (part 1)	In Progress	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	<p>9/21/23 Update: As of the 2022-23 Unaudited Actuals report, the district has no contributions to the charter fund. Additionally, effective with the 2023-24 year, the district has expanded its charter school oversight department to include a dedicated budget analyst for continual monitoring and compliance support for charter schools.</p> <p><u>3/16/23 Update:</u> The 2022-23 Second Interim report projects a \$125K contribution to the Charter fund for New Joseph Bonnheim. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>12/15/22 Update:</u> For fiscal year 2021-22, the district transferred \$1,081,471 to the charter fund. \$918K of this transfer was to offset the estimated loss of LCFF revenue as a result of the loss of instructional days during the 21-22 school year. The remaining \$163K was a contribution to New Joseph Bonnheim. The 2022-23 First Interim budget projects a \$116K contribution to the charter fund. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>3/17/22 Update:</u> The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p><u>3/1/21 Update:</u> No projected changes at this time.</p> <p><u>11/30/20 Update:</u> The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Report was presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p><u>7/23/19 Update:</u> During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund.</p> <p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.</p>

No.	FCMAT Finding	Status	District Response	Progress
7.	Are all charters authorized by the district going concerns? (part 2)	In Progress	<p>Of most concern is the district’s ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied.</p> <p>The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year. The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern.</p> <p>The district’s charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district’s governing board. However, charter schools are not intended to have budget deficits that make them dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.</p>	<p><u>9/21/23 Update:</u> As of the 2022-23 Unaudited Actuals report, the district has no contributions to the charter fund. Additionally, effective with the 2023-24 year, the district has expanded its charter school oversight department to include a dedicated budget analyst for continual monitoring and compliance support for charter schools.</p> <p><u>3/16/23 Update:</u> The 2022-23 Second Interim report projects a \$125K contribution to the Charter fund for New Joseph Bonnheim. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>12/15/22 Update:</u> For fiscal year 2021-22, the district transferred \$1,081,471 to the charter fund. \$918K of this transfer was to offset the estimated loss of LCFF revenue as a result of the loss of instructional days during the 21-22 school year. The remaining \$163K was a contribution to New Joseph Bonnheim. The 2022-23 First Interim budget projects a \$116K contribution to the charter fund. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>3/17/22 Update:</u> The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim Adjustments.</p> <p><u>11/30/20 Update:</u> The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution:</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p><u>3/10/2020 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p><u>7/23/19 Update:</u> Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. The Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor.</p> <p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.</p>
8.	<p>Did the district conduct a pre settlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?</p>	In Progress	<p>The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multiyear financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that</p>	<p><u>9/21/23 Update: As of 9/7/2023, AB1200 Public Disclosure of Budget Impacts was presented and approved at the board of education meeting. Budget impacts within the AB1200 disclosure will be reflected at the 2023-24 First Interim Report.</u></p> <p><u>3/16/23 Update:</u> As of the 2022-23 Second Interim Report the district is projecting an unrestricted surplus of \$39.2M in 2022-23, 24.6M in 2023-24 and \$1M in 2024-25.</p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23, \$23.3M unrestricted surplus in 2023-24 and unrestricted surplus \$7.6 M in 2024-25.</p> <p><u>11/30/2020 Update:</u> The District is now in the process of determining appropriate budget</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure.</p> <p>All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.</p>	<p>reductions to address its ongoing deficit. See the FRP presented on November 19, 2020, and scheduled for Board Action on December 10, 2020.</p> <p>The FRP includes proposals made to SCTA to bring healthcare premium contributions in line with industry standards that would save an estimated approximate \$17 Million annually.</p> <p><u>5/8/2020 Update:</u> The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units.</p> <p><u>3/10/2020 Update:</u> The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150.</p> <p><u>7/22/19 Update:</u> The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA.</p>

No.	FCMAT Finding	Status	District Response	Progress
9.	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable?	Complete	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.	<p><u>3/1/21 Update:</u> SCTA Retros paid. No outstanding COLAs.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019.</p> <p><u>7/22/19 Update:</u> No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019.</p>
10.	Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?	In Progress	<p>Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21.</p> <p>FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the</p>	<p><u>9/21/23 Update:</u> The 2022-23 Unaudited Actuals report reflects no contribution needed to the charter fund.</p> <p><u>3/16/23 Update:</u> The 2022-23 Second Interim Report projects a \$125K contribution to the charter fund.</p> <p><u>12/15/22 Update:</u> The 2022-23 First Interim Report projects a \$116K contribution to the charter fund.</p> <p><u>3/17/22 Update:</u> The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>district's overall deficit, but details were not found specific to reducing contributions to restricted programs.</p>	<p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p><u>3/1/21 Update:</u> The District projected a contribution for fiscal year 2020-21 of \$314,819 for George Washington Carver and \$521,079 for New Tech Charter School.</p> <p><u>3/10/2020 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p>Update: Program analysis was conducted and completed by SCOE Expert. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has</p>

No.	FCMAT Finding	Status	District Response	Progress
				reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits.
11.	Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	In Progress	Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.	<p>9/21/23 Update: As of the 2022-23 Unaudited Actuals and 2023-24 45- Day Revise Budget, the district is projecting an unrestricted surplus of \$70.6M in 2022-23, \$26.9M in 2023-24, \$10M in 2024-25, and \$1.2M in 2025-26.</p> <p><u>3/16/23 Update:</u> As of the 2022-23 Second Interim Report the district is projecting an unrestricted surplus of \$39.2M in 2022-23, 24.6M in 2023-24 and \$1M in 2024-25.</p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23, \$23.3M unrestricted surplus in 2023-24 and unrestricted surplus \$7.6 M in 2024-25.</p> <p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of \$12.9M in the current year and a projected deficit of (\$16.5M) in 2022-23 and (\$23.2M) in 2023-24.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>(\$26.4M) in 22-23.</p> <p><u>11/30/20 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting. The District's \$27M shortfall will not be resolved without a negotiated solution.</p> <p><u>3/10/20 Update:</u> The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p>
12.	Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district	Complete	Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$ 35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount	<u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24. On December 17, 2021 the District presented and approved a fiscal recovery plan to help address a portion of the structural deficit. Based on the 2021-22 Second Interim data, historical trend data, and the FRP plans approved in February 2021 and

No.	FCMAT Finding	Status	District Response	Progress
	decreased deficit spending over the past two fiscal years?		sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.	<p>December 2021, the District has addressed the identified deficiencies.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of \$12.9M in the current year and a projected deficit of (\$16.5M) in 2022-23 and (\$23.2M) in 2023-24. The District is working on presenting a fiscal recovery plan to address the \$23.2M projected deficit for 2023-24 to the Board for approval.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p> <p><u>3/1/21 Update:</u> The 2020-21 1st Interim Budget presented at the December 17, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p><u>11/30/2020 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>5/8/20 Update:</u> The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of \$32M and \$30M for 2021-22.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of \$28.6M resulting in unrestricted ending General Fund balance of approximately \$30.5M. The estimate for 2021-22 deficit spending is \$29.8M resulting in an unrestricted General Fund balance of approximately \$695K. A negotiated solution will be required to address the District's \$27M shortfall.</p> <p>Update: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including</p>

No.	FCMAT Finding	Status	District Response	Progress
				unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,123,536 in 2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to adopt \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.
13.	Does the district have a plan to fund its liabilities for retiree benefits?	In Progress	<p>The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.</p> <p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be \$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows pre funded plans to use a discount rate that reflects the expected earning on</p>	<p>9/21/23 Update: For the 2022-23 fiscal year, the district made an estimated contribution of 100% of the projected Actuarially Determined Contribution and is pending the final OPEB report for the 2022-23 year. Once the final report is received, the district will provide an update on the actual contribution percentage and overall OPEB liability progress.</p> <p><u>3/16/23 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2022-23 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/15/22 Update:</u> The district has made progress towards fully funding at the Actuarially Determined Contribution level and for the 2021-22 fiscal year funded at 100.10%. The increase in funding to the OPEB trust has resulted in the District's net OPEB liability</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>trust assets. However, the actuarial report states:</p> <p>. . . the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.</p>	<p>decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from \$654M as of June 30, 2020 to \$415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p> <p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>liability will continue to grow without continued efforts to decrease it.</p> <p>The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.</p>
14.	Has the district developed measures to mitigate the effect of student transfers out of the district?	Complete	The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.	<p><u>12/15/22 Update:</u> The district has partnered with SchoolMint to help support the Intra/Inter district permit process. This process will allow us to inform our community on how our Intra/Inter permit process is structured.</p> <p>Currently, we have extended our evaluation process for the inter district permit requesting to leave SCUSD. We required documentation from the parent to support the reason(s) for the request to leave SCUSD. If these requests do not meet certain criteria they will be denied. If parents want to appeal any denials, they will have 30 days to support the appeal in writing. Appeals are reviewed with CSO department, the EC director, and the IAS.</p> <p><u>3/17/22 Update:</u> Currently working to provide our current School Board with the necessary information to support a decision on moving forward with a third party vendor to support the Inter and Intra district permit process.</p> <p><u>12/16/21 Update:</u> Currently looking at third party vendors that support a robust online Inter and Intra district permit submission and tracking system. This will help support our Data tracking needs. The creation of an in-district Intra/Inter district permit appeal process is still in development.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>5/1/21 Update:</u> Initiated a requirement to attach documentation pertaining to the reason for any ITP request. Documentation will not be processed without supporting documents.</p> <p><u>11/30/20 Update:</u> Staff is currently reviewing the development of an internal program in “Infinite Campus” that will be used to track inter-district permits so that our data set will contain more information such as reason for the transfer; how many requests have been made for this student etc.</p> <p>We are looking to develop a process where inter-district permits are vetted, but currently do not have the capacity and will need to look at the possibility of creating a position just for Inter district permits.</p> <p><u>5/8/20 Update:</u> In Progress, delayed due to COVID-19 pandemic.</p> <p><u>3/10/20 Update:</u> Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks.</p>
15.	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	Complete	The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and (\$66,494,314.95) in 2020-21.	<u>3/17/22 Update:</u> As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of \$123.5M in 2021-22, \$134M in 2022-23, and \$127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic uncertainty. Based on the 2021-22 Second

No.	FCMAT Finding	Status	District Response	Progress
				<p>Interim data, the district has addressed the identified deficiency.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of \$116.6M in 2021-22, \$100.2M in 2022-23 and \$77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty.</p> <p><u>5/1/21 Update:</u> At the March 18, 2021 Board Meeting, the 20-21 2nd Interim financial report was approved by the Board with a qualified certification. The 20-21 Unrestricted General Fund balance presented is \$89.5M for 20-21, \$78.3M for 21-22 and \$51.9M for 22-23.</p> <p><u>3/1/21 Update:</u> At the December 10, 2020 Board Meeting, the 2020-21 First Interim Report was approved with a negative certification. The 2020-21 Unrestricted General Fund balance presented at First Interim is \$62.5 M for 20-21, \$24.3 for 21-22, and (\$31.3 M) for 22-23.</p> <p><u>11/30/20 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District is projected to meet the minimum required reserve in 2020-2021 and 2021-2022 but will not meet the required reserve in 2022-2023. The District has implemented over \$50M in expense reductions over the past 2 years</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. Please see #16 below.</p> <p><u>5/8/20 Update:</u> At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: - \$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at First Interim is \$59,146,111 for FY 19-20, and projected at \$30,523,941 in FY 2020-21 and \$695,344 in FY 2021-22.</p> <p>Update The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21,</p>

No.	FCMAT Finding	Status	District Response	Progress
				the third year 2021-22 remains a challenge without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M).
16.	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	Complete	The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.	<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of \$123.5M in 2021-22, \$134M in 2022-23, and \$127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic uncertainty. Based on the 2021-22 Second Interim data, the District has addressed the identified deficiency.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of \$116.6M in 2021-22, \$100.2M in 2022-23 and \$77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty.</p> <p>3/1/21 Update: The MYP will include ongoing reductions of \$4.5M approved by the Board at the February 4th, 2021 Board Meeting. Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Update 11/30/2020: A Fiscal Recovery Plan (FRP) was presented at the November 19, 2020 Board Meeting and included negotiable and non-negotiable solutions to achieve fiscal solvency. The FRP will be considered at the December 10, 2020 Board Meeting for implementation. Revised drafts of BP 3100 will be presented at a Board Meeting not later than January 2021.</p> <p><u>3/10/20 Update:</u> In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading.</p> <p>Update: The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve fiscal solvency.</p>

17.	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	Complete	<p>The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount:</p> <ul style="list-style-type: none"> * 2018-19: \$25,926,177.49 * 2019-20: (\$17,491,788.17) * 2020-21: (\$66,494,314.95) 	<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of \$123.5M in 2021-22, \$134M in 2022-23, and \$127.8M in 2023-34. Based on the 2021-22 Second Interim Data, the District's unrestricted fund balance is stable and identified deficiency has been addressed.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of \$116.6M in 2021-22, \$100.2M in 2022-23 and \$77.0M in 2023-24; therefore, it is decreasing year over year.</p> <p><u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's unrestricted fund balance is projected to decline from the 20-21 fiscal year to the two subsequent years as follows: 2020-21 = \$89.5M, 2021-22 = \$78.3M, 2022-23 = \$51.9M.</p> <p><u>11/30/20 Update:</u> As of 2020-2021 1st Interim financial report the District's unrestricted fund balance is projected to decline from the 2020-2021 to the two subsequent fiscal years as follows: 2020-2021 = \$62M 2021-2022 = \$24M 2022-2023 = -\$31M</p> <p>3/1/21 Update: Pending 20-21 2nd Interim final numbers.</p> <p><u>5/8/20 Update:</u> At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT</p>
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				<p>matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: \$59,146,111 *2020-21: \$30,523,941 and *2021-22: 695,344.</p> <p>Update: While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207).</p>
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No.	FCMAT Finding	Status	District Response	Progress
18.	If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?	In Progress	<p>The district's unrestricted ending fund balance does not include amounts for the following liabilities:</p> <ul style="list-style-type: none"> * Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement, * There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement. * The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions. 	<p><u>9/21/23 Update:</u> For the 2022-23 fiscal year, the district made an estimated contribution of 100% of the projected Actuarially Determined Contribution and is pending the final OPEB report for the 2022-23 year. Once the final report is received, the district will provide an update on the actual contribution percentage and overall OPEB liability progress.</p> <p><u>3/16/23 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2022-23 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/15/22 Update</u> The district has made progress towards fully funding at the Actuarially Determined Contribution level and for the 2021-22 fiscal year funded at 100.10%. The increase in funding to the OPEB trust has resulted in the District's net OPEB liability decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from \$654M as of June 30, 2020 to \$415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p> <p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted.</p>
19.	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?	In Progress	The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At the 2018-19 first interim, the district is exceeding the statewide average by 6.37%.	<p><u>9/21/23 Update:</u> As of the 2022-23 Unaudited Actuals, the district's salaries and benefits comprised 91% of the unrestricted general fund expenditures and 75% of the combined general fund.</p> <p><u>3/16/23 Update:</u> As of the 2022-23 Second Interim Report, the District's Salaries and Benefits comprise 89% of the unrestricted</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>general fund projected expenditures and 67% of the combined general fund.</p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 68% of the combined general fund.</p> <p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District's Salaries & Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 69% of the combined General Fund.</p> <p><u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p> <p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim final numbers.</p> <p><u>11/30/20 Update:</u> As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance.</p> <p><u>5/8/20 Update:</u> At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>not meet the status and is exceeding the statewide average by .5%.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%.</p> <p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.</p>
20.	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?	In Progress	The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.	<p><u>9/21/23 Update:</u> As of the 2022-23 Unaudited Actuals, the district's salaries and benefits comprised 91% of the unrestricted general fund expenditures and 75% of the combined general fund.</p> <p><u>3/16/23 Update:</u> As of the 2022-23 Second Interim Report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 67% of the combined general fund.</p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 68% of the combined general fund.</p> <p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District's Salaries & Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 69% of the combined General Fund.</p> <p><u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p> <p><u>11/30/20 Update:</u> As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance.</p> <p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim final numbers.</p> <p><u>5/8/20 Update:</u> At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%.</p> <p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.</p>

No.	FCMAT Finding	Status	District Response	Progress
21.	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	In Progress	The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.	<p><u>9/21/23 Update:</u> As of the 2022-23 Unaudited Actuals report, the district realized a \$122M restricted fund balance. This is primarily due to the accumulation of one time state and federal funding sources. Staff continues to work with sites and departments to encumber and expend restricted funds in compliance with requirements and expiration dates.</p> <p><u>3/16/23 Update:</u> As of the 2022-23 Second Interim Report, the district projects a restricted ending balance of \$86.3M primarily due to the addition of two restricted one time grant funding sources including the Learning Recovery Emergency Block Grant and Music Arts Grant. Staff continues to work with sites and departments to encumber and expend restricted funds in compliance with requirements and expiration dates.</p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the district projects a restricted ending fund balance of \$94M primarily due to the addition of two restricted grant funding sources, the Learning Recovery Block Grant and Music Arts Grant. Staff continues to work with sites and departments to encumber restricted programs to ensure restricted funds are spent according to funding requirements including the expiration date.</p> <p><u>3/17/22 Update:</u> Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>not lost, also when needed the District will file for extension waivers.</p> <p><u>12/16/21 Update:</u> Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p><u>5/1/21 Update:</u> Staff is working with sites and departments to encumber and spend SIG, CSI and carryover Title funded programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p>Update: For the 2019-20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been programmed. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has a \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately.</p>

No.	FCMAT Finding	Status	District Response	Progress
22.	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	Complete	The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.	<p><u>12/15/22 Update:</u> A new Palo Alto (PAN) firewall has been installed. Staff requiring remote access via VPN are being moved to the PAN after manager approval and Multi-Factor Authentication (MFA). All tech staff now have MFA enabled and new staff are added daily. All Escape backups are now immutable with offsite backups to Wasabi cloud storage. Staff password requirements are now 12 characters requiring complex characters with all passwords checked against the Microsoft password dictionary. Only U.S. logins are allowed. In addition, access to the network is ended automatically on the ending of employment status in our HR System. When an employee is terminated, their access is terminated.</p> <p><u>3/17/22 Update:</u> HR annually conducts a review of personnel transactions to ensure accurate staffing. The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically. The District is about to implement a process in Escape that will allow for automatic and timed employment status changes when folks are hired and when they are separated. This change should allow a clear delineation of the automated network access process through UMRA, allowing for automatic network access/denial for those whose status changes. The Palo Alto firewall installation continues to move forward with a mid-April go live.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>12/16/21 Update:</u> The district completed a network security audit in June, 2021, that included a review of the Escape servers. We are currently using Illumio software on the Escape servers to monitor how the servers are accessed and by whom. Once the review is complete, Escape servers will be locked down to restrict access. The district is moving Infinite Campus, the Student Information System, to the cloud over the Winter break to increase security. The recent move from an on-premises Exchange email server to the cloud-based O365 is also part of the security move to mitigate phishing attempts and data loss. A new Palo Alto 5260 firewall, with threat prevention and zero-day attack virus detection, has been approved with matching E-Rate funds, ordered the first week of November. We are still working on cleaning up data in our Escape system to allow for UMRA account creation to take place. We are meeting this month to make refinements to our script and process to bring this about quicker. We are also working with a newly hired Escape contractor/developer to automate our onboarding and separation processes. This will improve our data quality.</p> <p><u>9/16/21 Update:</u> We continue to work on data clean up so that we can turn on UMRA for the creation of accounts. UMRA is being used to disable staff accounts as soon as their employment status shows that they should no longer have access. We should be ready for</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>full deployment by the end of the year.</p> <p><u>5/1/21 Update:</u> Progress has been made on the data clean up and we are seeing positive test results in our test data pulls. We will have this done very soon. We have also seen a significant switch in changes in the initial data entry causing fewer data issues. HR has made changes in the way data is entered and made it operational.</p> <p><u>3/1/21 Update:</u> UMRA was enabled on 2/11/21 to manage the deactivation of active directory accounts. Creation of accounts has been put on pause while data issues are addressed within the system of record, Escape.</p> <p><u>11/30/20 Update:</u> The first phase of the rollout will be implemented by mid-January. Phase 1 – Active Directory: email account creation/deactivation. Subsequent phases would use UMRA to create user accounts for primary programs like Escape, Infinite Campus.</p> <p><u>3/11/20 Update:</u> The implementation will continue after the new Chief Information Officer is hired.</p>
23.	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Accounts payable (AP)	In Progress	Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants	<p><u>9/21/23 Update:</u> The separation of duties in accounts payable involves dividing responsibilities among different AP staff members to establish checks and balances. Roles and responsibilities are assigned to different departments within the district to ensure there are layers of review, approval, and submission process before a check is issued and printed.</p> <p><u>3/16/23 Update:</u> The AP warrant process</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>includes several layers of review and approval which provide a sufficient segregation of duties.</p> <p><u>12/15/22 Update:</u> The AP warrant process includes several layers of review and approval which provide a sufficient segregation of duties.</p> <p><u>3/17/22 Update:</u> The AP warrant process includes several layers of review and approval which provide a sufficient segregation of duties.</p> <p><u>5/1/21 Update:</u> The AP warrant process includes each AP team member inputting data. Once input, the data is then reviewed and cross-checked by a different AP team member. Once the review is complete, the AP batch is forwarded to the Lead AP for audit. Upon audit completion the AP batch is reviewed and approved by the Director of Accounting. The AP Batch is then printed by the Lead AP for distribution. With the multi-levels of review and audit in place for each AP batch, the district has ensured that duties are sufficiently segregated, supervised and monitored.</p> <p><u>3/1/21 Update:</u> IDT meetings ongoing, no process change at this time.</p> <p><u>11/30/20 Update:</u> Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>week.</p> <p>Update: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.</p>
24.	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll	In Progress	The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.	<p>9/21/23 Update: The district payroll warrant process ensures secure issuance of cashable checks by separating duties among Technology Services, Payroll, and County Treasury. Payroll staff generates the check in the system, Technology staff prepares the FTP (File Transfer Protocol) file containing warrant information and securely sends the file to the County Treasury. The County Treasury personnel will verify and reconcile the file and provide clearance notification to the District to print the checks and mail them out accordingly. The County Treasury maintains fiscal oversight of the district cash revolving bank account. This process ensures the separation of duties, reducing unauthorized activities and ensuring the district is compliant with any financial policies.</p> <p><u>3/16/23 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>12/15/22 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>3/17/22 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>12/16/21 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>5/1/21 Update:</u> The payroll process begins with a fiscal technician inputting payroll data and submitting to their Payroll Lead to review and initial the reports. The initial report is then provided to the payroll Supervisor for an additional layer of review and final approval. Once approved, the payroll is locked within the financial system. To finish the process, a separate fiscal technician and Payroll Lead review the check batch and reconciles the check numbers to the payroll. With the multi-</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>levels of review and approval in place, the payroll department ensures the process is segregated, supervised and monitored.</p> <p><u>3/1/21 Update:</u> IDT meetings ongoing, no process change at this time.</p> <p><u>11/30/20 Update:</u> Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week.</p> <p>Update: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.</p>
25.	Is training on financial management and budget offered to site and department administrators who are responsible for budget management?	Complete	<p>There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule.</p> <p>The amount of expertise, access to and knowledge of the financial system vary by site and department.</p>	<p><u>12/16/21 Update:</u> Trainings continue to be offered upon request or when new employees start working for sites and departments.</p> <p><u>5/1/21 Update:</u> Currently, trainings are provided upon request.</p> <p><u>3/1/21 Update:</u> Currently, trainings are provided upon request.</p> <p>Update: The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative</p>

No.	FCMAT Finding	Status	District Response	Progress
				Meeting (Principal's Meeting). This session covered the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings. Escape training offered monthly to all staff.
26.	Does the governing board adopt and revise policies and administrative regulations annually?	Complete	Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board.	<p><u>3/1/21 Update:</u> Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</p> <p>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>11/30/20 Update:</u> The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form.</p> <p><u>5/8/20 Update:</u> The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p><u>3/10/20 Update:</u> In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading.</p> <p>Update: Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed.</p>
27.	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	Complete	When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed.	<p><u>3/1/21 Update:</u> Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</p> <p>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>11/30/20 Update:</u> The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year.</p> <p>Concerning the need to communicate out new/revised - See red-line Exhibit attached.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form.</p> <p><u>5/8/20 Update:</u> At the upcoming board meeting in June, the District will adopt a new process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</p> <p><u>3/11/20 Update:</u> Staff is finalizing guidance regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</p> <p>Update: Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis.</p>

No.	FCMAT Finding	Status	District Response	Progress
28.	Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?	Complete	Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.	<p><u>12/16/21 Update:</u> The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting. The District continues to include staffing ratios within the public hearing and subsequent adoption of the budget for each fiscal year.</p> <p><u>9/16/21 Update:</u> The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting.</p> <p><u>5/1/21 Update:</u> The staffing ratios for fiscal year 2021-22 were completed in preparation for Budget Development meetings conducted in January and February 2021. The staffing ratios will be approved in June 2021 when the Budget for 2021-22 is approved.</p> <p><u>5/8/20 Update:</u> The staffing ratios for fiscal year 2020-21 were completed in preparation for One Stop staffing in January 2020 which is part of the budget development process. The staffing ratios will be approved in June 2020 when the Budget for 2020-21 is approved.</p> <p>Update: The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019-20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019. Update 11/19/19: In Progress: Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined.</p>

No.	FCMAT Finding	Status	District Response	Progress
29.	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Complete	Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one.	<p><u>12/16/21 Update:</u> The Board approved the Facilities Master Plan on October 21, 2021.</p> <p><u>9/16/21 Update:</u> The FMP was completed August 2021, Board Approval expected in the Fall 2021.</p> <p><u>5/1/21 Update:</u> Completion date is Summer 2021.</p> <p><u>3/1/21 Update:</u> New completion date is Summer 2021.</p> <p><u>11/30/20 Update:</u> New completion date is Spring 2021.</p> <p><u>5/8/20 Update:</u> The assessments were delayed due to the closure of schools. Staff has been in communication with DLR to discuss progress with completion of the assessments and developing a revised timeline.</p> <p>Update: A contract for Facilities Master Planning services was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.</p>
30.	Does the district have an up-to-date long-range facilities master plan?	Complete	The district's facilities master plan was prepared by MTD Architecture in 2012 and has not been updated since.	<p><u>12/16/21 Update:</u> The Board approved the Facilities Master Plan on October 21, 2021.</p> <p><u>9/16/21 Update:</u> The FMP was completed August 2021, Board Approval expected in the Fall 2021.</p> <p><u>5/1/21 Update:</u> Completion date is Summer 2021.</p> <p><u>3/1/21 Update:</u> New completion date is Summer 2021.</p> <p>Update: The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>was submitted. A contract for the development of a new Facilities Master Plan (FMP) was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.</p> <p><u>11/30/20 Update:</u> New completion date is Spring 2021.</p> <p><u>5/8/20 Update:</u> The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments has been delayed due to the school closures.</p>
31.	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Complete	Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs.	<p><u>Update:</u> Program analysis was conducted and completed by SCOE Expert.</p> <p><u>11/30/2020 Update:</u> Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.</p>
32.	Is the district's contribution rate to special education at or below the statewide average contribution rate?	Complete	The district's 2018-19 budget plan indicates that its general fund contribution to special education will be \$73,590,731 and that its total special education expenditures will be \$107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17.	<p><u>12/15/22 Update:</u> The Special Education department continues to collaborate with the Business department to monitor and accurately report on the Special Education budget. The 21-22 local contribution rate is 42.36% which is below the statewide average referenced.</p> <p><u>3/17/22 Update:</u> The Special Education department has worked with the Business department to monitor and accurately report on the Special Education budget. Aside from hiring for a Budget Analyst, the department has also hired a fund specialist to support</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>greater capacity and expertise to the day-to-day operations of the Special Education budget. The team of Special Education and Business Services continues to meet and collaborate on a regular basis. Part of this partnership included the review and development of the SCUSD SELPA Local Plan which showed the local contribution rate to be 64.39% which is slightly under the statewide average referenced above.</p> <p>Over the past couple of months, the focus of the partnership has been on budget development for the 2022-2023 school year.</p> <p><u>12/16/21 Update:</u> The Special Education department is working closely with the Business Department to ensure accurate reporting of the Special Education budget. With the support of the Business Department, we have secured a Budget Analyst position dedicated to the Special Education department and are working on building even greater capacity in ensuring fiscally responsible decisions and reporting. The team has also collaborated to implement monthly and quarterly check-ins to review the special education budget throughout the year.</p> <p><u>3/1/21 Update:</u> Special Education Department completed an analysis of the historical MOE Data. The data highlights that Sacramento City Unified has consistently been below the statewide average, which is in the range of 65%. This was a result of a miscalculation of the local contribution and total expenditures</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>as noted in the 1.2 grid provided. <u>Sacramento City Unified MOE 2017-18 2018-19 2019-20</u></p> <p>Federal 10,046,238 10,317,456 10,296,631 State 41,487,253 46,582,841 47,634,332 Local 12,115,380 11,274,010 10,015,491 Local Contribution 64,868,198 70,705,641 69,911,735 Total SpEd Expenditures 128,517,069 138,879,948 137,858,189 Local Contribution as % of Total Expenditures 50% 51% 51% Funding Source as % of Total Expenditures Federal % 8% 7% 7% State % 32% 34% 35% Local % 900% 8% 7% Local Contribution as % of Total 50% 51% 51% Total SpEd Expenditures 100% 100% 100%</p> <p>3/10/2020 Update: The 2019-20 First Interim indicates \$82,559,549 of General Fund contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS).</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE experts, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p> <p>Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed</p>

No.	FCMAT Finding	Status	District Response	Progress
				and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.
33.	Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?	Complete	The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%.	<p><u>3/16/23 Update:</u> SCUSD will continue to monitor the district's identification rate and compare it to the statewide and countywide average, noting the impact that the COVID pandemic has had on district referral and identification rates.</p> <p><u>12/15/22 Update:</u> SCUSD's current rate of identification is 16.78% and continues to be above the statewide and countywide average rates. This will continue to be an area of focus for the district including collaboration mentioned in the 3/17/22 update regarding academic office initiatives.</p> <p><u>3/17/22 Update:</u> The District's current rate of identification continues to be 16.5% and continues to be an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. The department is also working with the Academic Office in ways it can better systematize and communicate pre-referral processes and interventions across the District.</p> <p><u>12/16/21 Update:</u> The District's current rate of identification is 16.5%. This is an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. Update: Program analysis was conducted and completed by SCOE Expert.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>3/1/21 Update:</u> The Fall 1 reporting window highlights that the District’s current rate of identification of students as eligible for special education is 16.3%.</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p>
34.	Does the district analyze and plan for the costs of due process hearings?	Complete	The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.	<p><u>3/16/23 Update:</u> SCUSD will continue to refine and utilize the system created for tracking, analyzing, and planning for the legal costs of formal and informal special education dispute resolutions.</p> <p><u>12/15/22 Update:</u> The Special Education department has established a system and process for tracking, analyzing, and planning for the costs of due process hearings. This includes development and implementation of Alternative Dispute Resolution (ADR) efforts which promote dispute resolution at the local level.</p> <p><u>3/17/22 Update:</u> The Special Education department has now begun implementing the comprehensive system for tracking special education conflicts. Additionally, our Alternative Dispute Resolution (ADR) efforts are taking off with more families participating in lower level conflict resolution practices. Additionally, the department has provided ADR training to other members of the</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Academic Office as a way to build greater capacity across the system.</p> <p><u>12/16/21 Update:</u> The Special Education Department has collaborated with its legal partners to develop a comprehensive system of tracking for special education conflicts. This includes settlement tracking, comprehensive invoice reviews, quarterly check-ins with department administrators to review what has been/ has not been used. Additionally, the department is focusing on building up and implementing Alternative Dispute Resolution strategies and processes to support resolving conflicts at a lower level prior to due process filings.</p> <p><u>3/1/21 Update:</u> The Special Education Department has designed an online tracking system for evaluating costs and management of current legal matters, including due process and settlement agreement management. The Department is in the process of collaborating with other departments, legal and fiscal to populate the system.</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p> <p>Update: Program analysis was conducted and completed by SCOE Expert.</p>

No.	FCMAT Finding	Status	District Response	Progress
35.	Has the district corrected all audit findings?	Complete	The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.	<p><u>5/12/20 Update:</u> The District did not have any student body funds or attendance audit findings in the 2018-19 audit report. The student body funds and attendance findings included from the 2015, 2016, and 2017 audit reports were updated in the 2018-19 audit report as implemented.</p> <p>Update: The District has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff.</p>
36.	Is the superintendent's evaluation performed according to the terms of the contract	Complete	<p>FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states:</p> <p>The Board shall evaluate the Superintendent in writing each year of this agreement. The evaluation shall be based on this agreement, the duties of the position, the 2016-2021 Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a</p>	The current superintendent has been provided with evaluations as outlined in his contract.

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			<p>committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board.</p> <p>Subsequent to fieldwork, FCMAT was notified that the superintendent's initial evaluation was to be voted on by the governing board on December 6, 2018.</p>	
37.	Does the district include facility needs when adopting a budget?	Complete	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.
38.	Is the district using the same financial system as its county office of education?	Complete	The county office of education uses Quintessential Control Center (QCC) (part of the Quintessential School Systems financial system) and the district uses Escape.	SCOE staff were trained by District staff on accessing data, data entry, and how to run reports. SCOE is currently working in ESCAPE for our District.
39.	If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	Complete	There is no automated interface between the two systems. When the district processes payroll and accounts payable warrants, information related to these transactions is uploaded to the county via a file transfer protocol (FTP). This process is started manually once payroll and accounts payable warrant processing is complete. No other	SCOE is currently working in Escape for District oversight and data entry.

No.	FCMAT Finding	Status	District Response	Progress
			electronic interface exists between the two systems.	
40.	If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	Complete	The county office of education has not been able to access the district's Escape system online, but conversations continue between the two agencies about how this will be accomplished. The software needed to access the Escape system has been installed on some systems at the county office, but there has been no training. The county office has had to create a second set of books for the district in its QCC system so it can attempt to monitor financial transactions and balances at the major object level. This requires much manual entry by county office staff since the district sends the county office only limited data related to warrant processing.	SCOE now has access to and training in Escape and is working in the system. SCOE and District staff are developing the process of reconciling in Escape.
41.	Does the district account for all positions and costs?	Complete	<p>The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lack of clarity about which positions are being filled and about the site to which each belongs, because the same position number can exist at multiple sites if the same title is assigned. The district needs to use a unique identifier, or position control number, for each board-authorized position.</p> <p>Another area to improve on in the position</p>	<p><u>Update 7/22/19:</u> Position Control conversion completed. Although the Position Control (PC) conversion has been completed, the District is continuing to implement additional PC features and provide staff training on these features. Recent progress includes using Escape to analyze the changes in FTE from a past reporting period to the current reporting period; this was implemented November 15, 2019 with the assistance of the SCOE fiscal advisor. The next Escape tool to be implemented is budgeting for vacancies. The SCOE fiscal advisor introduced this feature to District staff on November 15, 2019 and the plan is to have this implemented for use by 2nd Interim. Escape's budgeting for vacancies</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>control process involves the ramifications of the one-stop process, because confusion often arises when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used during one-stop meetings. In addition, as employee transfers and changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.</p>	<p>feature will improve the accuracy and efficiency. Update: Staff has negotiated with Escape to receive no-cost support to expedite implementation of the position control changes recommended by FCMAT. To be completed by 7/1/2019. 6/12/19 Update: Interdepartmental project team has concluded extensive testing of the technical solution and obtained approval from the Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for the week of June 17, 2019.</p>
42.	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)	Complete /Ongoing	<p>Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process is needed for the entire budget to ensure all revenues and expenditures are understood and used according to the district's goals and objectives.</p>	<p>Monthly reviews are conducted of the District's Revenues and Expenditures. 3/23/2020 Update: The District will be utilizing budget models in Escape for budget development. Budget staff will analyze the budget and compare it to prior year estimated actuals by major object. One time revenue and expenses will be removed during this process.</p>

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43.	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)	Complete	<p>The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline.</p> <p>The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since</p>	Ongoing: Personnel Requisitions are now required for all changes, signed off by the Business Office and submitted to H.R. for processing.

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			the information was input directly into the system and the typical forms are not used at the one-stop meetings.	
44.	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Complete	Although the district's budgets were approved by the county office in 2016-17 and 2017-18, the district's 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.	Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.
45.	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	Complete	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.	<p><u>7/23/19 Update:</u></p> <ol style="list-style-type: none"> The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was an intentional effort to make sure numbers tied in both the LCAP and budget presentations. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement. <p><u>6/5/19 Update:</u></p> <ol style="list-style-type: none"> LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19)

No.	FCMAT Finding	Status	District Response	Progress
				2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process.
46.	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	Complete	Guidance provided in the May Revision Common Message stated that districts were “not to balance their budgets based on one-time revenues.” The narrative included with the district’s 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using “\$13.2 million of one-time funds to meet the increase of labor contract negotiations.” The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor’s statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the district’s 2018-19 budget due to the district’s action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the	<p><u>3/1/21 Update:</u> Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p>Update 11/30/2020: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a Board Meeting not later than January 2021.</p> <p><u>3/10/20 Update:</u> In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100</p>

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			district, leaving a \$13.2 million deficit moving forward.	will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update: This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018.
47.	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	Complete	The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.	Ongoing: Monthly monitoring
48.	Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	Complete	During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT's visit a separate cash calculation and projection was prepared by the county office's fiscal advisor that concluded that the district will become cash insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT's	SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review.

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			fieldwork.	
49.	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?	Complete	<p>Although the district’s multiyear financial projection includes transfers from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits.</p> <p>Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund: 2015-16: \$1,500,000 2016-17: \$322,344 2017-18: \$502,296</p> <p>Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows: 2018-19: \$2,345,207 2019-20: \$382,178 2020-21: \$382,178</p> <p>Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district’s shortfall in cash would be as follows: 2019-20: (\$791,940.93)</p>	Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.

No.	FCMAT Finding	Status	District Response	Progress
			<p>2020-21: (\$2,754,969.93)</p> <p>The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include adequate transfers to all funds, including the child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019- 20 and 2020-21 will increase the district’s liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash insolvent prior to November 2019, based on current budget projections.</p>	
50.	Has the district’s enrollment been increasing or stable for the current and three prior years?	Complete	The district’s enrollment has been declining for the last 15 years.	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.
51.	Are the district’s enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	Complete	<p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018-19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p>	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.

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			<p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> * Birth rates and trends. * The historical ratio of enrollment progression between grade levels. Changes in educational programs. * Migration patterns. * Changes in local and regional demographics. 	
52.	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	Complete	<p>As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.</p>	<p><u>3/1/21 Update:</u> Revised BP 3100 adopted at 3/4/21 Board Meeting. <u>11/30/20 Update:</u> BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a future Board Meeting not later than January 2021. <u>5/8/20 Update:</u> The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. <u>3/10/20 Update:</u> BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.</p>
53.	Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	Complete	<p>The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.</p>	<p>The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.</p>

No.	FCMAT Finding	Status	District Response	Progress
54.	Is training on the budget and governance provided to board members at least every two years?	Complete	There was no evidence that budget or governance training is provided to board members regularly.	The Superintendent has been conducting Board Learning Sessions. Board governance trainings has been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.
55.	Does the district use its most current multiyear projection when making financial decisions?	Complete	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21.	Current budget philosophy is to understand fourth year budget implications of financial decisions.
56.	Are the sources of repayment for non-voter-approved debt stable {such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others}, predictable, and other than unrestricted general fund?	Complete	The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.	Debt payment transferred outside of the General Fund to Mello Roos tax collections.
57.	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	Complete	The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.

No.	FCMAT Finding	Status	District Response	Progress
			<p>February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p>	
58.	Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?	Complete	<p>It is best practice to have a position control system that is integrated with, or at least reconciled with, budget, payroll and human resources records. The district does not reconcile these records regularly to ensure that its budget represents the amount the district should set aside for such costs. In interviews, employees indicated that the number of open positions shown in financial reports is usually inflated.</p> <p>At interim reporting times, the district identifies variances between budgeted and actual amounts, and salary and benefit budgets are often revised based on that analysis. By contrast, standard industry practice is to reconcile actual human resources and payroll records to ensure that only open, authorized positions are shown as</p>	Position Control true-up conducted with the support of SCOE fiscal experts. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled.

No.	FCMAT Finding	Status	District Response	Progress
			such in the budget; if an open position exists that should be closed, the appropriate paperwork is completed to do so, and the budget is updated.	
59.	Does the governing board approve all new positions before positions are posted?	Complete	The governing board approves new positions after employees have been hired rather than when the position is vacant or posted.	New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, the new position moves forward to Deputy and Superintendent for approval. Approved position is then submitted to the Budget department for assignment of position control identifying number. Budget then sends completed position requisition to H.R. for posting (Business Process Map was created for this new process and is currently being revised).
60.	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	Complete	Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments.	H.R. and Business Services now meet bi-monthly.

2022-2023
Year End Financial Report Unaudited Actuals

For the Period Ending June 30, 2023



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
September 21, 2023

Sacramento City Unified School District

Board of Education

Chinua Rhodes, President, Area 5
Lavinia Grace Phillips, Vice President, Area 7
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Cabinet

Lisa Allen, Interim Superintendent
Mary Hardin Young, Interim Deputy Superintendent
Brian Heap, Chief Communications Officer
Vacant, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
Vacant, Chief Business Officer
Yvonne Wright, Chief Academic Officer

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.05%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$281,892,018.80
	Appropriations Subject to Limit	\$281,892,018.80
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.49%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Sharmila Laporte
Name
Director, District Fiscal Services
Title
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Telephone
slaporte@scoe.net
E-mail Address

For School District:

Jesse Castillo
Name
Assistant Superintendent, Business Services
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E-mail Address

Description	2022-23 Unaudited 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)	33,503.09	33,455.21	37,504.80	33,585.52	33,417.59	35,928.88
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,503.09	33,455.21	37,504.80	33,585.52	33,417.59	35,928.88
5. District Funded County Program ADA						
a. County Community Schools	98.80	98.80	98.80	107.41	107.41	107.41
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	98.80	98.80	98.80	107.41	107.41	107.41
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,601.89	33,554.01	37,603.60	33,692.93	33,525.00	36,036.29
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Unaudited Actuals
2022-23 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	229,980,324.95	301	0.00	303	229,980,324.95	305	7,752,355.00		307	222,227,969.95	309
2000 - Classified Salaries	67,457,009.20	311	415,418.05	313	67,041,591.15	315	6,068,831.13		317	60,972,760.02	319
3000 - Employee Benefits	189,601,957.92	321	20,333,811.67	323	169,268,146.25	325	6,404,133.96		327	162,864,012.29	329
4000 - Books, Supplies Equip Replace. (6500)	20,905,044.18	331	8,566.60	333	20,896,477.58	335	2,320,164.85		337	18,576,312.73	339
5000 - Services . . & 7300 - Indirect Costs	117,264,519.08	341	455,073.73	343	116,809,445.35	345	45,913,279.46		347	70,896,165.89	349
TOTAL					603,995,985.28	365	TOTAL		535,537,220.88	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	179,872,298.82 375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,698,602.16 380
3. STRS.	3101 & 3102	47,791,830.04 382
4. PERS.	3201 & 3202	2,824,480.90 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,589,535.91 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	49,041,221.49 385
7. Unemployment Insurance.	3501 & 3502	940,975.89 390
8. Workers' Compensation Insurance.	3601 & 3602	2,853,320.81 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	12,392.55 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	295,624,658.57	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	799,393.25	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	294,825,265.32	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.05%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.05%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	535,537,220.88	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	2022-23 Unaudited 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) LCCFF Sources		8010-8099	480,773,512.67	2,570,022.00	483,343,534.67	500,346,764.00	2,478,216.00	502,824,980.00	4.0%
2) Federal Revenue		8100-8299	0.00	102,737,272.32	102,737,272.32	0.00	99,571,860.51	99,571,860.51	-3.1%
3) Other State Revenue		8300-8599	13,340,337.93	178,469,169.40	191,809,507.33	11,901,384.26	99,923,169.68	111,824,543.94	-41.7%
4) Other Local Revenue		8600-8799	15,801,397.67	4,272,399.67	20,073,797.34	4,151,175.00	2,032,950.10	6,184,125.10	-69.2%
5) TOTAL, REVENUES			509,915,248.27	288,048,863.39	797,964,111.66	516,399,323.26	204,006,186.29	720,405,509.55	-9.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	167,433,679.99	62,546,644.96	229,980,324.95	178,470,005.80	70,896,487.51	249,366,493.31	8.4%
2) Classified Salaries		2000-2999	40,417,431.58	27,039,577.62	67,457,009.20	42,511,512.58	34,523,944.01	77,035,456.59	14.2%
3) Employee Benefits		3000-3999	116,558,196.60	73,043,761.32	189,601,957.92	130,846,426.31	89,940,805.24	220,787,231.55	16.4%
4) Books and Supplies		4000-4999	5,509,308.73	15,389,526.91	20,898,835.64	13,219,895.98	25,517,092.53	38,736,988.51	85.4%
5) Services and Other Operating Expenditures		5000-5999	29,002,755.13	89,462,810.99	118,465,566.12	27,570,886.09	84,288,411.97	111,859,298.06	-5.6%
6) Capital Outlay		6000-6999	553,759.43	24,786,463.73	25,340,223.16	49,259.00	896,917.94	946,176.94	-96.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,420,166.90	0.00	1,420,166.90	1,510,300.00	0.00	1,510,300.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,687,898.47)	4,486,851.43	(1,201,047.04)	(7,894,318.65)	6,616,548.80	(1,277,769.85)	6.4%
9) TOTAL, EXPENDITURES			355,207,399.89	296,755,636.96	651,963,036.85	386,283,967.11	312,680,208.00	698,964,175.11	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			154,707,848.38	(8,706,773.57)	146,001,074.81	130,115,356.15	(108,674,021.71)	21,441,334.44	-85.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,078,863.00	0.00	2,078,863.00	2,475,399.00	0.00	2,475,399.00	19.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(86,181,070.31)	86,181,070.31	0.00	(104,925,542.97)	104,925,542.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,102,207.31)	86,181,070.31	2,078,863.00	(102,450,143.97)	104,925,542.97	2,475,399.00	19.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,605,641.07	77,474,296.74	148,079,937.81	27,665,212.18	(3,748,478.74)	23,916,733.44	-83.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,034,532.41	44,818,264.37	109,852,796.78	135,640,173.48	122,292,561.11	257,932,734.59	134.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,034,532.41	44,818,264.37	109,852,796.78	135,640,173.48	122,292,561.11	257,932,734.59	134.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,034,532.41	44,818,264.37	109,852,796.78	135,640,173.48	122,292,561.11	257,932,734.59	134.8%
2) Ending Balance, June 30 (E + F1e)			135,640,173.48	122,292,561.11	257,932,734.59	163,305,385.66	118,544,082.37	281,849,468.03	9.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	104,391.36	0.00	104,391.36	100,000.00	0.00	100,000.00	-4.2%
Prepaid Items		9713	0.00	8,235.00	8,235.00	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	122,284,326.11	122,284,326.11	0.00	118,544,082.37	118,544,082.37	-3.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	85,832,540.00	0.00	85,832,540.00	85,832,540.00	0.00	85,832,540.00	0.0%
Unsettled Labor Negotiations Projected Multi-Year Cost	0000	9760	85,832,540.00		85,832,540.00			0.00	
Unsettled Labor Negotiations Multi-Year Projected Cost	0000	9760			0.00	85,832,540.00		85,832,540.00	
d) Assigned									
Other Assignments		9780	2,949,889.63	0.00	2,949,889.63	2,260,058.00	0.00	2,260,058.00	-23.4%
Supplemental and Concentration Carry over Funds	0000	9780	2,949,889.63		2,949,889.63			0.00	
Supplemental and Concentration Funds	0000	9780			0.00	2,260,058.00		2,260,058.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,039,261.00	0.00	13,039,261.00	13,952,230.00	0.00	13,952,230.00	7.0%
Unassigned/Unappropriated Amount		9790	33,489,091.49	0.00	33,489,091.49	60,935,557.66	0.00	60,935,557.66	82.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	227,944,823.20	145,611,967.07	373,556,790.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,555,143.26)	0.00	(1,555,143.26)				
b) in Banks		9120	15,844.37	(1,845.35)	13,999.02				
c) in Revolving Cash Account		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited 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)	
e) Collections Awaiting Deposit		9140	525.28	174,994.77	175,520.05				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	13,881,138.44	980,851.41	14,861,989.85				
4) Due from Grantor Government		9290	1,533,763.11	30,947,156.47	32,480,919.58				
5) Due from Other Funds		9310	7,746,207.63	209,259.99	7,955,467.62				
6) Stores		9320	104,391.36	0.00	104,391.36				
7) Prepaid Expenditures		9330	0.00	8,235.00	8,235.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			249,896,550.13	177,930,619.36	427,827,169.49				
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	61,347,004.73	25,598,592.07	86,945,596.80				
2) Due to Grantor Governments		9590	49,812,857.89	10,460,492.76	60,273,350.65				
3) Due to Other Funds		9610	3,096,514.03	9,524.08	3,106,038.11				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	19,569,449.34	19,569,449.34				
6) TOTAL, LIABILITIES			114,256,376.65	55,638,058.25	169,894,434.90				
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			135,640,173.48	122,292,561.11	257,932,734.59				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	334,484,770.11	0.00	334,484,770.11	270,827,316.00	0.00	270,827,316.00	-19.0%
Education Protection Account State Aid - Current Year		8012	28,743,153.00	0.00	28,743,153.00	115,844,768.00	0.00	115,844,768.00	303.0%
State Aid - Prior Years		8019	134,897.89	0.00	134,897.89	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	676,365.04	0.00	676,365.04	676,780.00	0.00	676,780.00	0.1%
Timber Yield Tax		8022	10.54	0.00	10.54	0.00	0.00	0.00	-100.0%
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	89,594,277.46	0.00	89,594,277.46	90,638,481.00	0.00	90,638,481.00	1.2%
Unsecured Roll Taxes		8042	3,160,407.81	0.00	3,160,407.81	2,922,607.00	0.00	2,922,607.00	-7.5%
Prior Years' Taxes		8043	1,269,586.52	0.00	1,269,586.52	565,379.00	0.00	565,379.00	-55.5%
Supplemental Taxes		8044	3,087,414.46	0.00	3,087,414.46	4,137,666.00	0.00	4,137,666.00	34.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,732,318.38	0.00	21,732,318.38	17,357,503.00	0.00	17,357,503.00	-20.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,400,480.90	0.00	13,400,480.90	11,753,321.00	0.00	11,753,321.00	-12.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	30,595.56	0.00	30,595.56	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			496,314,277.67	0.00	496,314,277.67	514,723,821.00	0.00	514,723,821.00	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(15,540,765.00)	0.00	(15,540,765.00)	(14,377,057.00)	0.00	(14,377,057.00)	-7.5%
Property Taxes Transfers		8097	0.00	2,570,022.00	2,570,022.00	0.00	2,478,216.00	2,478,216.00	-3.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			480,773,512.67	2,570,022.00	483,343,534.67	500,346,764.00	2,478,216.00	502,824,980.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,623,503.05	9,623,503.05	0.00	9,572,361.00	9,572,361.00	-0.5%
Special Education Discretionary Grants		8182	0.00	3,012,713.15	3,012,713.15	0.00	905,122.00	905,122.00	-70.0%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Contracts Between LEAs		8285	0.00	17,793.10	17,793.10	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		13,282,873.27	13,282,873.27		20,413,155.00	20,413,155.00	53.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,595,472.52	1,595,472.52		2,076,947.00	2,076,947.00	30.2%
Title III, Part A, Immigrant Student Program	4201	8290		21,445.58	21,445.58		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,158,676.10	1,158,676.10		970,401.00	970,401.00	-16.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		5,162,710.43	5,162,710.43		4,057,081.25	4,057,081.25	-21.4%
Career and Technical Education	3500-3599	8290		524,130.38	524,130.38		592,019.00	592,019.00	13.0%
All Other Federal Revenue	All Other	8290	0.00	68,337,954.74	68,337,954.74	0.00	60,984,774.26	60,984,774.26	-10.8%
TOTAL, FEDERAL REVENUE			0.00	102,737,272.32	102,737,272.32	0.00	99,571,860.51	99,571,860.51	-3.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		33,219,789.00	33,219,789.00		31,238,631.91	31,238,631.91	-6.0%
Prior Years	6500	8319		1,658,394.00	1,658,394.00		0.00	0.00	-100.0%
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	4,833,952.00	4,833,952.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,452,892.00	0.00	1,452,892.00	1,625,347.26	0.00	1,625,347.26	11.9%
Lottery - Unrestricted and Instructional Materials		8560	8,190,416.15	4,085,922.90	12,276,339.05	5,898,660.00	2,324,766.00	8,223,426.00	-33.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		6,762,143.87	6,762,143.87		9,160,217.35	9,160,217.35	35.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		231,476.69	231,476.69		406,966.00	406,966.00	75.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,245,699.95	1,245,699.95		2,593,290.54	2,593,290.54	108.2%
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	3,697,029.78	126,431,790.99	130,128,820.77	4,377,377.00	54,199,287.88	58,576,664.88	-55.0%
TOTAL, OTHER STATE REVENUE			13,340,337.93	178,469,169.40	191,809,507.33	11,901,384.26	99,923,159.68	111,824,543.94	-41.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	22,575.87	0.00	22,575.87	50,000.00	0.00	50,000.00	121.5%
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	2,808,824.06	93,603.38	2,902,427.44	1,651,324.00	0.00	1,651,324.00	-43.1%
Interest		8660	9,486,134.74	0.00	9,486,134.74	1,250,000.00	0.00	1,250,000.00	-86.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	473,319.45	0.00	473,319.45	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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)	
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	1,273,953.57	0.00	1,273,953.57	813,851.00	0.00	813,851.00	-36.1%
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	1,736,589.98	4,178,796.29	5,915,386.27	386,000.00	2,032,950.10	2,418,950.10	-59.1%
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			15,801,397.67	4,272,399.67	20,073,797.34	4,151,175.00	2,032,950.10	6,184,125.10	-69.2%
TOTAL, REVENUES			509,915,248.27	288,048,863.39	797,964,111.66	516,399,323.26	204,006,186.29	720,405,509.55	-9.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	139,789,462.89	41,537,740.17	181,327,203.06	147,558,395.87	39,622,836.48	187,181,232.35	3.2%
Certificated Pupil Support Salaries		1200	10,661,752.57	8,809,414.07	19,471,166.64	10,885,971.14	11,166,098.27	22,052,069.41	13.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,303,436.77	4,452,938.13	20,756,374.90	17,622,098.89	5,403,146.37	23,025,245.26	10.9%
Other Certificated Salaries		1900	679,027.76	7,746,552.59	8,425,580.35	2,403,539.90	14,704,406.39	17,107,946.29	103.0%
TOTAL, CERTIFICATED SALARIES			167,433,679.99	62,546,644.96	229,980,324.95	178,470,005.80	70,896,487.51	249,366,493.31	8.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,679,384.26	7,784,759.69	9,464,143.95	1,698,284.80	10,386,181.61	12,084,466.41	27.7%
Classified Support Salaries		2200	16,830,796.80	8,149,290.60	24,980,087.40	16,795,303.48	11,334,867.45	28,130,170.93	12.6%
Classified Supervisors' and Administrators' Salaries		2300	5,210,361.13	5,282,440.93	10,492,802.06	6,611,565.10	6,354,246.16	12,965,811.26	23.6%
Clerical, Technical and Office Salaries		2400	14,864,349.54	3,534,611.65	18,398,961.19	15,325,955.16	4,311,726.68	19,637,681.84	6.7%
Other Classified Salaries		2900	1,832,539.85	2,288,474.75	4,121,014.60	2,080,404.04	2,136,922.11	4,217,326.15	2.3%
TOTAL, CLASSIFIED SALARIES			40,417,431.58	27,039,577.62	67,457,009.20	42,511,512.58	34,523,944.01	77,035,456.59	14.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	29,493,745.03	31,292,775.11	60,786,520.14	32,849,899.47	34,974,391.49	67,824,290.96	11.6%
PERS		3201-3202	9,492,547.23	6,738,209.21	16,230,756.44	11,559,720.82	9,324,467.71	20,884,188.53	28.7%
OASDI/Medicare/Alternative		3301-3302	5,640,405.71	3,045,304.03	8,685,709.74	6,877,981.79	4,852,481.01	11,730,462.80	35.1%
Health and Welfare Benefits		3401-3402	53,764,694.04	23,971,973.09	77,736,667.13	61,089,333.00	31,009,338.81	92,098,671.81	18.5%
Unemployment Insurance		3501-3502	1,006,545.03	460,552.98	1,467,098.01	122,170.35	58,226.51	180,396.86	-87.7%
Workers' Compensation		3601-3602	3,126,232.19	1,333,679.54	4,459,911.73	3,306,188.75	1,578,726.11	4,884,914.86	9.5%
OPEB, Allocated		3701-3702	13,993,166.55	6,182,106.23	20,175,272.78	15,011,056.02	8,130,131.60	23,141,187.62	14.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	40,860.82	19,161.13	60,021.95	30,076.11	13,042.00	43,118.11	-28.2%
TOTAL, EMPLOYEE BENEFITS			116,558,196.60	73,043,761.32	189,601,957.92	130,846,426.31	89,940,805.24	220,787,231.55	16.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	6,641,989.11	6,641,989.11	5,095,610.87	2,149,828.00	7,245,438.87	9.1%
Books and Other Reference Materials		4200	47,171.68	65,734.34	112,906.02	92,725.68	156,298.92	249,024.60	120.6%
Materials and Supplies		4300	4,653,550.33	6,177,771.42	10,831,321.75	7,725,795.27	13,770,767.42	21,496,562.69	98.5%
Noncapitalized Equipment		4400	808,586.72	2,497,781.52	3,306,368.24	305,764.16	9,440,198.19	9,745,962.35	194.8%
Food		4700	0.00	6,250.52	6,250.52	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,509,308.73	15,389,526.91	20,898,835.64	13,219,895.98	25,517,092.53	38,736,988.51	85.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	740,139.39	72,860,720.32	73,600,859.71	811,586.00	62,620,028.00	63,431,614.00	-13.8%
Travel and Conferences		5200	307,879.47	947,539.00	1,255,418.47	410,877.00	581,164.36	992,041.36	-21.0%
Dues and Memberships		5300	141,159.24	50,725.15	191,884.39	157,554.00	13,200.00	170,754.00	-11.0%
Insurance		5400 - 5450	1,734,436.55	0.00	1,734,436.55	2,286,064.00	0.00	2,286,064.00	31.8%
Operations and Housekeeping Services		5500	13,466,305.26	25,571.91	13,491,877.17	10,855,523.35	0.00	10,855,523.35	-19.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,267,525.57	727,740.67	1,995,266.24	1,373,447.45	569,000.00	1,942,447.45	-2.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs		5710	(88,173.64)	88,173.64	0.00	(372,187.53)	372,187.53	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,376,312.30)	(595.96)	(1,376,908.26)	(1,273,367.00)	(9,500.00)	(1,282,867.00)	-6.8%
Professional/Consulting Services and Operating Expenditures		5800	11,374,961.14	14,759,706.69	26,134,667.83	11,751,998.34	20,110,104.08	31,862,102.42	21.9%
Communications		5900	1,434,834.45	3,229.57	1,438,064.02	1,569,390.48	32,228.00	1,601,618.48	11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,002,755.13	89,462,810.99	118,465,566.12	27,570,886.09	84,288,411.97	111,859,298.06	-5.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	116,507.73	10,880,823.71	10,997,331.44	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	133,103.51	12,210,735.20	12,343,838.71	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	248,065.07	632,633.99	880,699.06	7,259.00	640,000.00	647,259.00	-26.5%
Equipment Replacement		6500	0.00	6,208.54	6,208.54	42,000.00	256,917.94	298,917.94	4,714.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	56,083.12	1,056,062.29	1,112,145.41	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			553,759.43	24,786,463.73	25,340,223.16	49,259.00	896,917.94	946,176.94	-96.3%
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	59,963.00	0.00	59,963.00	0.00	0.00	0.00	-100.0%
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	1,355,990.00	0.00	1,355,990.00	1,500,000.00	0.00	1,500,000.00	10.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	4,213.90	0.00	4,213.90	10,300.00	0.00	10,300.00	144.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,420,166.90	0.00	1,420,166.90	1,510,300.00	0.00	1,510,300.00	6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,486,851.43)	4,486,851.43	0.00	(6,616,548.80)	6,616,548.80	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,201,047.04)	0.00	(1,201,047.04)	(1,277,769.85)	0.00	(1,277,769.85)	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,687,898.47)	4,486,851.43	(1,201,047.04)	(7,894,318.65)	6,616,548.80	(1,277,769.85)	6.4%
TOTAL, EXPENDITURES			355,207,399.89	296,755,636.96	651,963,036.85	386,283,967.11	312,680,208.00	698,964,175.11	7.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,078,863.00	0.00	2,078,863.00	2,475,399.00	0.00	2,475,399.00	19.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,078,863.00	0.00	2,078,863.00	2,475,399.00	0.00	2,475,399.00	19.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									

Description	Resource Codes	Object Codes	2022-23 Unaudited 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)	
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(86,181,070.31)	86,181,070.31	0.00	(104,925,542.97)	104,925,542.97	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			(86,181,070.31)	86,181,070.31	0.00	(104,925,542.97)	104,925,542.97	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(84,102,207.31)	86,181,070.31	2,078,863.00	(102,450,143.97)	104,925,542.97	2,475,399.00	19.1%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	480,773,512.67	2,570,022.00	483,343,534.67	500,346,764.00	2,478,216.00	502,824,980.00	4.0%
2) Federal Revenue		8100-8299	0.00	102,737,272.32	102,737,272.32	0.00	99,571,860.51	99,571,860.51	-3.1%
3) Other State Revenue		8300-8599	13,340,337.93	178,469,169.40	191,809,507.33	11,901,384.26	99,923,159.68	111,824,543.94	-41.7%
4) Other Local Revenue		8600-8799	15,801,397.67	4,272,399.67	20,073,797.34	4,151,175.00	2,032,950.10	6,184,125.10	-69.2%
5) TOTAL, REVENUES			509,915,248.27	288,048,863.39	797,964,111.66	516,399,323.26	204,006,186.29	720,405,509.55	-9.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	218,664,694.22	176,809,110.44	395,473,804.66	239,243,343.35	192,334,726.15	431,578,069.50	9.1%
2) Instruction - Related Services		2000-2999	43,756,589.89	28,545,110.71	72,301,700.60	49,897,683.93	41,858,476.98	91,756,160.91	26.9%
3) Pupil Services		3000-3999	29,606,173.41	40,572,853.73	70,179,027.14	32,033,391.45	47,746,121.11	79,779,512.56	13.7%
4) Ancillary Services		4000-4999	3,613,706.88	457,402.90	4,071,109.78	4,523,578.46	537,285.83	5,060,864.29	24.3%
5) Community Services		5000-5999	118,468.83	53,583.63	172,052.46	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	93,883.78	1,331.15	95,214.93	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	21,341,650.13	8,411,684.19	29,753,334.32	22,625,335.04	10,322,333.07	32,947,668.11	10.7%
8) Plant Services		8000-8999	36,592,065.85	41,904,560.21	78,496,626.06	36,450,334.88	19,881,264.86	56,331,599.74	-28.2%
9) Other Outgo		9000-9999	1,420,166.90	0.00	1,420,166.90	1,510,300.00	0.00	1,510,300.00	6.3%
10) TOTAL, EXPENDITURES			355,207,399.89	296,755,636.96	651,963,036.85	386,283,967.11	312,680,208.00	698,964,175.11	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			154,707,848.38	(8,706,773.57)	146,001,074.81	130,115,356.15	(108,674,021.71)	21,441,334.44	-85.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,078,863.00	0.00	2,078,863.00	2,475,399.00	0.00	2,475,399.00	19.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(86,181,070.31)	86,181,070.31	0.00	(104,925,542.97)	104,925,542.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,102,207.31)	86,181,070.31	2,078,863.00	(102,450,143.97)	104,925,542.97	2,475,399.00	19.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,605,641.07	77,474,296.74	148,079,937.81	27,665,212.18	(3,748,478.74)	23,916,733.44	-83.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,034,532.41	44,818,264.37	109,852,796.78	135,640,173.48	122,292,561.11	257,932,734.59	134.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,034,532.41	44,818,264.37	109,852,796.78	135,640,173.48	122,292,561.11	257,932,734.59	134.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,034,532.41	44,818,264.37	109,852,796.78	135,640,173.48	122,292,561.11	257,932,734.59	134.8%
2) Ending Balance, June 30 (E + F1e)			135,640,173.48	122,292,561.11	257,932,734.59	163,305,385.66	118,544,082.37	281,849,468.03	9.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	104,391.36	0.00	104,391.36	100,000.00	0.00	100,000.00	-4.2%
Prepaid Items		9713	0.00	8,235.00	8,235.00	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	122,284,326.11	122,284,326.11	0.00	118,544,082.37	118,544,082.37	-3.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	85,832,540.00	0.00	85,832,540.00	85,832,540.00	0.00	85,832,540.00	0.0%
Unsettled Labor Negotiations Projected Multi-Year Cost		0000	85,832,540.00		85,832,540.00			0.00	
Unsettled Labor Negotiations Multi-Year Projected Cost		0000			0.00	85,832,540.00		85,832,540.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,949,889.63	0.00	2,949,889.63	2,260,058.00	0.00	2,260,058.00	-23.4%
Supplemental and Concentration Carryover Funds		0000	2,949,889.63		2,949,889.63			0.00	
Supplemental and Concentration Funds		0000			0.00	2,260,058.00		2,260,058.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,039,261.00	0.00	13,039,261.00	13,952,230.00	0.00	13,952,230.00	7.0%
Unassigned/Unappropriated Amount		9790	33,489,091.49	0.00	33,489,091.49	60,935,557.66	0.00	60,935,557.66	82.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	23,566,573.80	23,566,573.80
5810	Other Restricted Federal	47,654.32	47,654.32
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	7,615,386.67	5,384,143.45
6300	Lottery : Instructional Materials	5,165,156.78	5,165,156.78
6332	CA Community Schools Partnership Act - Implementation Grant	387,435.03	387,435.03
6371	CalWORKs for ROCP or Adult Education	11,331.00	11,331.00
6546	Mental Health-Related Services	179,777.00	179,777.00
6547	Special Education Early Intervention Preschool Grant	3,804,182.00	3,804,182.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	14,332,092.98	14,332,092.98
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,169,808.00	1,169,808.00
7029	Child Nutrition: Food Service Staff Training Funds	328,716.19	328,716.19
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,833,952.00	4,833,952.00
7085	Learning Communities for School Success Program	589,913.69	589,913.69
7311	Classified School Employee Professional Development Block Grant	124,940.97	133,175.97
7388	SB 117 COVID-19 LEA Response Funds	268,922.14	268,922.14
7412	A-G Access/Success Grant	2,307,790.00	1,631,875.80
7413	A-G Learning Loss Mitigation Grant	865,181.00	455,346.67
7425	Expanded Learning Opportunities (ELO) Grant	1,976,806.43	1,976,806.43
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	403,855.66	403,855.66
7435	Learning Recovery Emergency Block Grant	45,860,372.04	44,461,972.04
7810	Other Restricted State	673,617.49	673,617.49
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,039,984.15	3,125,980.83
9010	Other Restricted Local	5,280,876.77	5,161,793.10
Total, Restricted Balance		122,284,326.11	118,544,082.37

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	1,306,500.86	0.00	-100.0%
5) TOTAL, REVENUES			1,306,500.86	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	1,184,409.35	0.00	-100.0%
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			1,184,409.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,091.51	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,091.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,447,941.02	1,570,032.53	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,447,941.02	1,570,032.53	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,447,941.02	1,570,032.53	8.4%
2) Ending Balance, June 30 (E + F1e)			1,570,032.53	1,570,032.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	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	1,564,098.53	1,570,032.53	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	1,564,098.53		
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	5,934.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,570,032.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,570,032.53		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	1,306,500.86	0.00	-100.0%
TOTAL, REVENUES			1,306,500.86	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,184,409.35	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,184,409.35	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			1,184,409.35	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	1,306,500.86	0.00	-100.0%
5) TOTAL, REVENUES			1,306,500.86	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		1,184,409.35	0.00	-100.0%
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			1,184,409.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,091.51	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,091.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,447,941.02	1,570,032.53	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,447,941.02	1,570,032.53	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,447,941.02	1,570,032.53	8.4%
2) Ending Balance, June 30 (E + F1e)			1,570,032.53	1,570,032.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	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	1,564,098.53	1,570,032.53	0.4%
c) Committed					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	1,564,098.53	1,570,032.53
Total, Restricted Balance		1,564,098.53	1,570,032.53

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,369,989.00	19,352,265.00	11.4%
2) Federal Revenue		8100-8299	465,011.09	406,837.26	-12.5%
3) Other State Revenue		8300-8599	8,980,901.46	934,919.20	-89.6%
4) Other Local Revenue		8600-8799	523,671.28	0.00	-100.0%
5) TOTAL, REVENUES			27,339,572.83	20,694,021.46	-24.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,158,370.31	8,216,209.50	0.7%
2) Classified Salaries		2000-2999	1,079,096.98	1,190,875.25	10.4%
3) Employee Benefits		3000-3999	5,745,085.84	5,788,535.32	0.8%
4) Books and Supplies		4000-4999	1,018,089.64	1,228,739.23	20.7%
5) Services and Other Operating Expenditures		5000-5999	2,975,617.54	1,848,231.81	-37.9%
6) Capital Outlay		6000-6999	71,276.18	169,979.00	138.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,351.10	0.00	-100.0%
9) TOTAL, EXPENDITURES			19,087,887.59	18,442,570.11	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,251,685.24	2,251,451.35	-72.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,078,863.00	2,475,399.00	19.1%
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			(2,078,863.00)	(2,475,399.00)	19.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,172,822.24	(223,947.65)	-103.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,347,446.34	15,520,268.58	66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,347,446.34	15,520,268.58	66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,347,446.34	15,520,268.58	66.0%
2) Ending Balance, June 30 (E + F1e)			15,520,268.58	15,296,320.93	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,328,219.93	7,094,272.28	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,192,048.65	8,202,048.65	0.1%
Education Protection Account Funds	1400	9780	103,455.00		
Education Protection Account Funds	1400	9780		103,455.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,764,915.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(73,588.67)		
b) in Banks		9120	10.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	429,401.22		
4) Due from Grantor Government		9290	1,525,008.57		
5) Due from Other Funds		9310	2,004,397.26		
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			22,650,144.08		
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	1,052,998.00		
2) Due to Grantor Governments		9590	2,291,523.58		
3) Due to Other Funds		9610	3,405,766.99		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	379,586.93		
6) TOTAL, LIABILITIES			7,129,875.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			15,520,268.58		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	12,973,544.00	12,263,952.90	-5.5%
Education Protection Account State Aid - Current Year		8012	1,203,794.00	3,795,197.00	215.3%
State Aid - Prior Years		8019	(963,927.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,156,578.00	3,293,115.10	-20.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,369,989.00	19,352,265.00	11.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	277,406.11	380,954.00	37.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	187,604.98	25,883.26	-86.2%
TOTAL, FEDERAL REVENUE			465,011.09	406,837.26	-12.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,534.00	42,718.00	-12.0%
Lottery - Unrestricted and Instructional Materials		8560	441,843.79	334,341.00	-24.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,490,523.67	557,860.20	-93.4%
TOTAL, OTHER STATE REVENUE			8,980,901.46	934,919.20	-89.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	487,579.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,477.60	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	23,614.09	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			523,671.28	0.00	-100.0%
TOTAL, REVENUES			27,339,572.83	20,694,021.46	-24.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,972,506.18	7,008,027.42	0.5%
Certificated Pupil Support Salaries		1200	338,581.42	442,431.97	30.7%
Certificated Supervisors' and Administrators' Salaries		1300	766,238.53	765,259.11	-0.1%
Other Certificated Salaries		1900	81,044.18	491.00	-99.4%
TOTAL, CERTIFICATED SALARIES			8,158,370.31	8,216,209.50	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	151,509.73	201,601.30	33.1%
Classified Support Salaries		2200	383,404.96	377,410.08	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	414,135.80	437,030.13	5.5%
Other Classified Salaries		2900	130,046.49	174,833.74	34.4%
TOTAL, CLASSIFIED SALARIES			1,079,096.98	1,190,875.25	10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,186,630.36	1,998,484.88	-8.6%
PERS		3201-3202	245,865.79	294,369.54	19.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	212,767.97	250,626.63	17.8%
Health and Welfare Benefits		3401-3402	2,274,973.57	2,422,977.62	6.5%
Unemployment Insurance		3501-3502	45,782.98	5,094.98	-88.9%
Workers' Compensation		3601-3602	138,558.46	141,105.86	1.8%
OPEB, Allocated		3701-3702	638,968.56	674,872.81	5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,538.15	1,003.00	-34.8%
TOTAL, EMPLOYEE BENEFITS			5,745,085.84	5,788,535.32	0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	24,254.65	136,568.00	463.1%
Books and Other Reference Materials		4200	218.78	111,507.00	50,867.6%
Materials and Supplies		4300	633,257.67	968,164.23	52.9%
Noncapitalized Equipment		4400	360,358.54	12,500.00	-96.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,018,089.64	1,228,739.23	20.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	150,140.62	0.00	-100.0%
Travel and Conferences		5200	8,824.40	2,379.88	-73.0%
Dues and Memberships		5300	2,260.00	0.00	-100.0%
Insurance		5400-5450	175.00	0.00	-100.0%
Operations and Housekeeping Services		5500	490,933.93	453,530.00	-7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,924.87	10,000.00	-47.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,296,724.03	1,195,425.00	-7.8%
Professional/Consulting Services and Operating Expenditures		5800	1,003,481.76	179,554.93	-82.1%
Communications		5900	4,152.93	7,342.00	76.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,975,617.54	1,848,231.81	-37.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,834.12	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	6,902.06	169,979.00	2,362.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	62,540.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			71,276.18	169,979.00	138.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	40,351.10	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,351.10	0.00	-100.0%
TOTAL, EXPENDITURES			19,087,887.59	18,442,570.11	-3.4%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,078,863.00	2,475,399.00	19.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,078,863.00	2,475,399.00	19.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,078,863.00)	(2,475,399.00)	19.1%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,369,989.00	19,352,265.00	11.4%
2) Federal Revenue		8100-8299	465,011.09	406,837.26	-12.5%
3) Other State Revenue		8300-8599	8,980,901.46	934,919.20	-89.6%
4) Other Local Revenue		8600-8799	523,671.28	0.00	-100.0%
5) TOTAL, REVENUES			27,339,572.83	20,694,021.46	-24.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		13,104,567.49	13,030,356.61	-0.6%
2) Instruction - Related Services	2000-2999		2,858,373.30	2,871,442.73	0.5%
3) Pupil Services	3000-3999		608,863.97	759,824.30	24.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		40,351.10	0.00	-100.0%
8) Plant Services	8000-8999		2,475,731.73	1,780,946.47	-28.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,087,887.59	18,442,570.11	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,251,685.24	2,251,451.35	-72.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,078,863.00	2,475,399.00	19.1%
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			(2,078,863.00)	(2,475,399.00)	19.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,172,822.24	(223,947.65)	-103.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,347,446.34	15,520,268.58	66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,347,446.34	15,520,268.58	66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,347,446.34	15,520,268.58	66.0%
2) Ending Balance, June 30 (E + F1e)			15,520,268.58	15,296,320.93	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,328,219.93	7,094,272.28	-3.2%
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	8,192,048.65	8,202,048.65	0.1%
Education Protection Account Funds	1400	9780	103,455.00		
Education Protection Account Funds	1400	9780		103,455.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,213,141.90	2,213,141.90
6266	Educator Effectiveness, FY 2021-22	270,559.04	270,559.04
6300	Lottery: Instructional Materials	463,869.39	463,869.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	961,497.57	961,497.57
7311	Classified School Employee Professional Development Block Grant	5,567.00	5,567.00
7388	SB 117 COVID-19 LEA Response Funds	10,443.53	10,443.53
7412	A-G Access/Success Grant	187,081.00	148,343.51
7413	A-G Learning Loss Mitigation Grant	163,901.00	163,901.00
7425	Expanded Learning Opportunities (ELO) Grant	84,583.39	47,446.19
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	50,385.00	34,520.94
7435	Learning Recovery Emergency Block Grant	2,766,785.20	2,624,576.30
7810	Other Restricted State	17,258.00	17,258.00
9010	Other Restricted Local	133,147.91	133,147.91
Total, Restricted Balance		7,328,219.93	7,094,272.28

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,325,129.24	708,559.71	-46.5%
3) Other State Revenue		8300-8599	3,318,774.92	1,962,393.00	-40.9%
4) Other Local Revenue		8600-8799	2,313,033.67	2,992,564.17	29.4%
5) TOTAL, REVENUES			6,956,937.83	5,663,516.88	-18.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,038,386.17	1,620,273.27	-20.5%
2) Classified Salaries		2000-2999	1,316,222.35	1,284,225.12	-2.4%
3) Employee Benefits		3000-3999	2,147,289.18	2,175,373.01	1.3%
4) Books and Supplies		4000-4999	236,414.29	42,000.00	-82.2%
5) Services and Other Operating Expenditures		5000-5999	1,475,650.30	484,801.48	-67.1%
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	66,305.00	56,844.00	-14.3%
9) TOTAL, EXPENDITURES			7,280,267.29	5,663,516.88	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(323,329.46)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(323,329.46)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,384,337.21	1,061,007.75	-23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,384,337.21	1,061,007.75	-23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,384,337.21	1,061,007.75	-23.4%
2) Ending Balance, June 30 (E + F1e)			1,061,007.75	1,061,007.75	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	908,575.00	908,575.00	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	152,432.75	152,432.75	0.0%
Adult Education	0000	9780	152,432.75		
Adult Education Fund	0000	9780		152,432.75	
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	677,530.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,877.90)		
b) in Banks		9120	533,598.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	26,014.93		
4) Due from Grantor Government		9290	1,333,073.44		
5) Due from Other Funds		9310	676.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,568,014.90		
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	307,758.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,178,771.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	20,476.82		
6) TOTAL, LIABILITIES			1,507,007.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			1,061,007.75		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	250,861.45	268,619.58	7.1%
All Other Federal Revenue	All Other	8290	1,074,267.79	439,940.13	-59.0%
TOTAL, FEDERAL REVENUE			1,325,129.24	708,559.71	-46.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,436,424.98	1,419,984.00	-1.1%
All Other State Revenue	All Other	8590	1,882,349.94	542,409.00	-71.2%
TOTAL, OTHER STATE REVENUE			3,318,774.92	1,962,393.00	-40.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,944.71)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	1,605,201.84	1,500,000.00	-6.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	709,736.54	1,492,564.17	110.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,313,033.67	2,992,564.17	29.4%
TOTAL, REVENUES			6,956,937.83	5,663,516.88	-18.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,631,081.15	1,231,706.55	-24.5%
Certificated Pupil Support Salaries		1200	127,233.90	108,495.60	-14.7%
Certificated Supervisors' and Administrators' Salaries		1300	280,071.12	280,071.12	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,038,386.17	1,620,273.27	-20.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	165,887.19	196,056.78	18.2%
Classified Support Salaries		2200	538,200.05	498,428.31	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	231,322.46	235,194.39	1.7%
Clerical, Technical and Office Salaries		2400	334,329.36	321,322.64	-3.9%
Other Classified Salaries		2900	46,483.29	33,223.00	-28.5%
TOTAL, CLASSIFIED SALARIES			1,316,222.35	1,284,225.12	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	523,928.55	380,283.92	-27.4%
PERS		3201-3202	278,922.23	361,984.83	29.8%
OASDI/Medicare/Alternative		3301-3302	120,450.15	128,263.70	6.5%
Health and Welfare Benefits		3401-3402	903,548.35	984,592.88	9.0%
Unemployment Insurance		3501-3502	16,200.35	1,448.32	-91.1%
Workers' Compensation		3601-3602	50,319.07	43,567.36	-13.4%
OPEB, Allocated		3701-3702	253,176.00	274,902.00	8.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	744.48	330.00	-55.7%
TOTAL, EMPLOYEE BENEFITS			2,147,289.18	2,175,373.01	1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.50	0.00	-100.0%
Materials and Supplies		4300	196,779.82	42,000.00	-78.7%
Noncapitalized Equipment		4400	37,133.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			236,414.29	42,000.00	-82.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	609,330.29	0.00	-100.0%
Travel and Conferences		5200	9,056.15	2,300.00	-74.6%
Dues and Memberships		5300	5,410.00	8,000.00	47.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	323,098.56	256,106.69	-20.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,069.43	22,213.00	-17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,647.54	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	494,226.66	196,181.79	-60.3%
Communications		5900	811.67	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,475,650.30	484,801.48	-67.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	66,305.00	56,844.00	-14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,305.00	56,844.00	-14.3%
TOTAL, EXPENDITURES			7,280,267.29	5,663,516.88	-22.2%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,325,129.24	708,559.71	-46.5%
3) Other State Revenue		8300-8599	3,318,774.92	1,962,393.00	-40.9%
4) Other Local Revenue		8600-8799	2,313,033.67	2,992,564.17	29.4%
5) TOTAL, REVENUES			6,956,937.83	5,663,516.88	-18.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,272,547.89	2,683,579.57	-37.2%
2) Instruction - Related Services	2000-2999		1,496,768.97	1,567,059.16	4.7%
3) Pupil Services	3000-3999		613,735.57	567,620.83	-7.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		66,305.00	56,844.00	-14.3%
8) Plant Services	8000-8999		830,909.86	788,413.32	-5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,280,267.29	5,663,516.88	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(323,329.46)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(323,329.46)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,384,337.21	1,061,007.75	-23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,384,337.21	1,061,007.75	-23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,384,337.21	1,061,007.75	-23.4%
2) Ending Balance, June 30 (E + F1e)			1,061,007.75	1,061,007.75	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					
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	152,432.75	152,432.75	0.0%
Adult Education	0000	9780	152,432.75		
Adult Education Fund	0000	9780		152,432.75	
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 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	54,384.00	54,384.00
6391	Adult Education Program	132,921.46	132,921.46
7810	Other Restricted State	563.70	563.70
9010	Other Restricted Local	720,705.84	720,705.84
Total, Restricted Balance		908,575.00	908,575.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,544,179.95	6,461,521.15	-1.3%
3) Other State Revenue		8300-8599	7,501,200.27	8,273,810.48	10.3%
4) Other Local Revenue		8600-8799	736,861.09	526,850.00	-28.5%
5) TOTAL, REVENUES			14,782,241.31	15,262,181.63	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,920,056.72	5,025,312.90	28.2%
2) Classified Salaries		2000-2999	2,609,604.31	2,820,853.15	8.1%
3) Employee Benefits		3000-3999	5,124,942.43	6,468,274.01	26.2%
4) Books and Supplies		4000-4999	884,509.72	329,288.28	-62.8%
5) Services and Other Operating Expenditures		5000-5999	168,665.46	137,527.44	-18.5%
6) Capital Outlay		6000-6999	1,278,839.50	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	436,427.12	480,925.85	10.2%
9) TOTAL, EXPENDITURES			14,423,045.26	15,262,181.63	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			359,196.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			359,196.05	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	880,662.59	1,239,858.64	40.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			880,662.59	1,239,858.64	40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,662.59	1,239,858.64	40.8%
2) Ending Balance, June 30 (E + F1e)			1,239,858.64	1,239,858.64	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	993,941.31	993,941.31	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	245,917.33	245,917.33	0.0%
Child Development Fund	0000	9780	245,917.33		
Child Development Fund	0000	9780		245,917.33	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	1,080,309.93		
		9111	(4,988.99)		
b) in Banks					
		9120	41,775.07		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,355.00		
4) Due from Grantor Government		9290	4,666,820.29		
5) Due from Other Funds		9310	1,096.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,818,367.54		
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	842,240.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,581,083.73		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,155,184.56		
6) TOTAL, LIABILITIES			4,578,508.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,239,858.64		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,544,179.95	6,461,521.15	-1.3%
TOTAL, FEDERAL REVENUE			6,544,179.95	6,461,521.15	-1.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,133,738.74	7,824,646.06	9.7%
All Other State Revenue	All Other	8590	367,461.53	449,164.42	22.2%
TOTAL, OTHER STATE REVENUE			7,501,200.27	8,273,810.48	10.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	50,571.08	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,988.99)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	156,196.46	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	535,082.54	526,850.00	-1.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			736,861.09	526,850.00	-28.5%
TOTAL, REVENUES			14,782,241.31	15,262,181.63	3.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,208,642.05	4,186,391.20	30.5%
Certificated Pupil Support Salaries		1200	224,888.16	355,453.70	58.1%
Certificated Supervisors' and Administrators' Salaries		1300	481,013.38	483,468.00	0.5%
Other Certificated Salaries		1900	5,513.13	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			3,920,056.72	5,025,312.90	28.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,114,965.87	1,245,531.46	11.7%
Classified Support Salaries		2200	841,825.03	884,353.07	5.1%
Classified Supervisors' and Administrators' Salaries		2300	20,068.50	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	589,784.53	573,215.18	-2.8%
Other Classified Salaries		2900	42,960.38	117,753.44	174.1%
TOTAL, CLASSIFIED SALARIES			2,609,604.31	2,820,853.15	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	914,001.01	1,085,549.44	18.8%
PERS		3201-3202	746,184.99	897,482.27	20.3%
OASDI/Medicare/Alternative		3301-3302	288,082.39	427,533.66	48.4%
Health and Welfare Benefits		3401-3402	2,458,775.75	3,155,137.54	28.3%
Unemployment Insurance		3501-3502	32,381.47	3,916.98	-87.9%
Workers' Compensation		3601-3602	97,944.21	117,692.64	20.2%
OPEB, Allocated		3701-3702	586,353.47	780,301.48	33.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,219.14	660.00	-45.9%
TOTAL, EMPLOYEE BENEFITS			5,124,942.43	6,468,274.01	26.2%
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	638,884.78	317,250.48	-50.3%
Noncapitalized Equipment		4400	245,624.94	12,037.80	-95.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			884,509.72	329,288.28	-62.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,281.59	25,310.00	65.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,304.17	0.00	-100.0%
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	52,387.89	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	60,691.81	107,217.44	76.7%
Communications		5900	0.00	5,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,665.46	137,527.44	-18.5%
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	1,217,898.25	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	60,941.25	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,278,839.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	436,427.12	480,925.85	10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			436,427.12	480,925.85	10.2%
TOTAL, EXPENDITURES			14,423,045.26	15,262,181.63	5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,544,179.95	6,461,521.15	-1.3%
3) Other State Revenue		8300-8599	7,501,200.27	8,273,810.48	10.3%
4) Other Local Revenue		8600-8799	736,861.09	526,850.00	-28.5%
5) TOTAL, REVENUES			14,782,241.31	15,262,181.63	3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,195,943.55	9,971,791.54	21.7%
2) Instruction - Related Services	2000-2999		3,697,805.64	3,766,423.95	1.9%
3) Pupil Services	3000-3999		445,467.11	740,441.31	66.2%
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		436,427.12	480,925.85	10.2%
8) Plant Services	8000-8999		1,647,401.84	302,598.98	-81.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,423,045.26	15,262,181.63	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			359,196.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			359,196.05	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	880,662.59	1,239,858.64	40.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			880,662.59	1,239,858.64	40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,662.59	1,239,858.64	40.8%
2) Ending Balance, June 30 (E + F1e)			1,239,858.64	1,239,858.64	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	993,941.31	993,941.31	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	245,917.33	245,917.33	0.0%
Child Development Fund	0000	9780	245,917.33		
Child Development Fund	0000	9780		245,917.33	
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 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	36,338.02	36,338.02
5059	Child Development: ARP California State Preschool Program One-time Stipend	249,000.00	249,000.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	515,246.00	515,246.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	77,191.70	77,191.70
6130	Child Development: Center-Based Reserve Account	116,165.59	116,165.59
Total, Restricted Balance		993,941.31	993,941.31

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,496,825.88	30,958,921.89	12.6%
3) Other State Revenue		8300-8599	7,509,178.09	3,000,000.00	-60.0%
4) Other Local Revenue		8600-8799	735,082.76	380,000.00	-48.3%
5) TOTAL, REVENUES			35,741,086.73	34,338,921.89	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,725,801.83	9,886,744.93	1.7%
3) Employee Benefits		3000-3999	6,773,621.29	7,936,698.82	17.2%
4) Books and Supplies		4000-4999	13,641,607.99	14,620,000.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	979,392.83	1,017,051.00	3.8%
6) Capital Outlay		6000-6999	149,931.05	250,000.00	66.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	657,963.82	740,000.00	12.5%
9) TOTAL, EXPENDITURES			31,928,318.81	34,450,494.75	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,812,767.92	(111,572.86)	-102.9%
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)			3,812,767.92	(111,572.86)	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,581,388.38	18,388,342.30	26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,581,388.38	18,388,342.30	26.1%
d) Other Restatements		9795	(5,814.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,575,574.38	18,388,342.30	26.2%
2) Ending Balance, June 30 (E + F1e)			18,388,342.30	18,276,769.44	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	2,384,649.24	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	15,775,243.29	18,050,319.67	14.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	226,449.77	226,449.77	0.0%
Cafeteria Special Revenue Fund	0000	9780	226,449.77		
Cafeteria Special Revenue Fund	0000	9780		226,449.77	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,730,766.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(31,434.00)		
b) in Banks		9120	433,674.94		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	1,343,431.23		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,803,164.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,464.22		
6) Stores		9320	2,384,649.24		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,694,715.98		
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	1,513,992.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	699,630.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	92,750.68		
6) TOTAL, LIABILITIES			2,306,373.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			18,388,342.30		
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,076,177.77	30,958,921.89	14.3%
Donated Food Commodities		8221	420,648.11	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,496,825.88	30,958,921.89	12.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,397,385.11	3,000,000.00	-59.4%
All Other State Revenue		8590	111,792.98	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,509,178.09	3,000,000.00	-60.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	26,118.10	150,000.00	474.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	258,528.40	30,000.00	-88.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,048.70	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	408,387.56	200,000.00	-51.0%
TOTAL, OTHER LOCAL REVENUE			735,082.76	380,000.00	-48.3%
TOTAL, REVENUES			35,741,086.73	34,338,921.89	-3.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,682,495.77	8,696,207.25	0.2%
Classified Supervisors' and Administrators' Salaries		2300	646,569.56	773,468.93	19.6%
Clerical, Technical and Office Salaries		2400	396,736.50	417,068.75	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,725,801.83	9,886,744.93	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	542.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
PERS		3201-3202	1,863,912.15	2,195,728.16	17.8%
OASDI/Medicare/Alternative		3301-3302	727,895.97	745,281.38	2.4%
Health and Welfare Benefits		3401-3402	3,223,992.77	3,910,352.40	21.3%
Unemployment Insurance		3501-3502	47,541.57	4,932.30	-89.6%
Workers' Compensation		3601-3602	145,879.84	148,300.62	1.7%
OPEB, Allocated		3701-3702	761,846.39	931,087.56	22.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,009.88	1,016.40	-49.4%
TOTAL, EMPLOYEE BENEFITS			6,773,621.29	7,936,698.82	17.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,083,664.51	1,450,000.00	33.8%
Noncapitalized Equipment		4400	129,857.63	270,000.00	107.9%
Food		4700	12,428,085.85	12,900,000.00	3.8%
TOTAL, BOOKS AND SUPPLIES			13,641,607.99	14,620,000.00	7.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	7,999.00	New
Travel and Conferences		5200	8,840.31	21,500.00	143.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,629.28	30,000.00	-52.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,085.00	177,810.00	28.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,277.54)	50,442.00	-251.6%
Professional/Consulting Services and Operating Expenditures		5800	800,094.40	725,000.00	-9.4%
Communications		5900	2,021.38	4,300.00	112.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			979,392.83	1,017,051.00	3.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	100,000.00	New
Equipment		6400	149,931.05	150,000.00	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			149,931.05	250,000.00	66.7%
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	657,963.82	740,000.00	12.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			657,963.82	740,000.00	12.5%
TOTAL, EXPENDITURES			31,928,318.81	34,450,494.75	7.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,496,825.88	30,958,921.89	12.6%
3) Other State Revenue		8300-8599	7,509,178.09	3,000,000.00	-60.0%
4) Other Local Revenue		8600-8799	735,082.76	380,000.00	-48.3%
5) TOTAL, REVENUES			35,741,086.73	34,338,921.89	-3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		31,134,341.17	33,510,886.21	7.6%
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		657,963.82	740,000.00	12.5%
8) Plant Services	8000-8999		136,013.82	199,608.54	46.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,928,318.81	34,450,494.75	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,812,767.92	(111,572.86)	-102.9%
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)			3,812,767.92	(111,572.86)	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,581,388.38	18,388,342.30	26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,581,388.38	18,388,342.30	26.1%
d) Other Restatements		9795	(5,814.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,575,574.38	18,388,342.30	26.2%
2) Ending Balance, June 30 (E + F1e)			18,388,342.30	18,276,769.44	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	2,384,649.24	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	15,775,243.29	18,050,319.67	14.4%
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	226,449.77	226,449.77	0.0%
Cafeteria Special Revenue Fund	0000	9780	226,449.77		
Cafeteria Special Revenue Fund	0000	9780		226,449.77	
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 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,172,493.45	5,478,200.69
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,589,610.04	1,896,523.68
5330	Child Nutrition: Summer Food Service Program Operations	8,460,933.19	9,123,388.69
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	2,164.44	2,164.44
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15,003.41	15,003.41
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,530,480.91	1,530,480.91
9010	Other Restricted Local	4,557.85	4,557.85
Total, Restricted Balance		15,775,243.29	18,050,319.67

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,572,351.75	0.00	-100.0%
5) TOTAL, REVENUES			6,572,351.75	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	699,892.08	2,087,465.08	198.3%
3) Employee Benefits		3000-3999	434,720.16	581,259.53	33.7%
4) Books and Supplies		4000-4999	2,586,946.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,235,532.21	1,400,000.00	13.3%
6) Capital Outlay		6000-6999	55,520,951.39	171,600,000.00	209.1%
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			60,478,042.83	175,668,724.61	190.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,905,691.08)	(175,668,724.61)	225.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,945.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	226,462,350.29	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			226,462,295.29	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,561,604.21	(175,668,724.61)	-201.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,526,404.77	277,090,337.37	165.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,526,404.77	277,090,337.37	165.1%
d) Other Restatements		9795	2,328.39	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,528,733.16	277,090,337.37	165.1%
2) Ending Balance, June 30 (E + F1e)			277,090,337.37	101,421,612.76	-63.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	277,090,337.37	101,421,612.76	-63.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,993,681.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(250,737.06)		
b) in Banks		9120	354,488.83		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	225,891,716.08		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,218,314.00		
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			289,207,463.33		
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	12,116,726.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	399.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,117,125.96		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			277,090,337.37		
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	6,269,881.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(63,113.95)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	365,584.23	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,572,351.75	0.00	-100.0%
TOTAL, REVENUES			6,572,351.75	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	376,660.36	1,608,912.24	327.2%
Clerical, Technical and Office Salaries		2400	320,884.50	478,552.84	49.1%
Other Classified Salaries		2900	2,347.22	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			699,892.08	2,087,465.08	198.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	175,711.96	244,003.67	38.9%
OASDI/Medicare/Alternative		3301-3302	52,623.09	69,377.59	31.8%
Health and Welfare Benefits		3401-3402	156,563.54	204,922.92	30.9%
Unemployment Insurance		3501-3502	3,480.80	456.96	-86.9%
Workers' Compensation		3601-3602	10,498.63	13,761.95	31.1%
OPEB, Allocated		3701-3702	35,329.59	48,132.00	36.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	512.55	604.44	17.9%
TOTAL, EMPLOYEE BENEFITS			434,720.16	581,259.53	33.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,921,908.60	0.00	-100.0%
Noncapitalized Equipment		4400	665,038.39	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,586,946.99	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	275.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	640.63	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,234,616.58	1,400,000.00	13.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,235,532.21	1,400,000.00	13.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	34,841,287.80	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,568,731.42	171,600,000.00	734.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	73,201.17	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	37,731.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			55,520,951.39	171,600,000.00	209.1%
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			60,478,042.83	175,668,724.61	190.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,945.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,945.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	225,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	1,462,350.29	0.00	-100.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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			226,462,350.29	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			226,467,295.29	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	6,572,351.75	0.00	-100.0%
5) TOTAL, REVENUES			6,572,351.75	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		60,172,042.83	175,668,724.61	191.9%
9) Other Outgo	9000-9999	Except 7600-7699	306,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			60,478,042.83	175,668,724.61	190.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(53,905,691.08)	(175,668,724.61)	225.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,945.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	226,462,350.29	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			226,462,295.29	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,561,604.21	(175,668,724.61)	-201.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,526,404.77	277,090,337.37	165.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,526,404.77	277,090,337.37	165.1%
d) Other Restatements		9795	2,328.39	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,528,733.16	277,090,337.37	165.1%
2) Ending Balance, June 30 (E + F1e)			277,090,337.37	101,421,612.76	-63.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	277,090,337.37	101,421,612.76	-63.4%
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 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	277,090,337.37	101,421,612.76
Total, Restricted Balance		277,090,337.37	101,421,612.76

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	7,940,609.78	3,880,000.00	-51.1%
5) TOTAL, REVENUES			7,940,609.78	3,880,000.00	-51.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	108,304.27	45,000.00	-58.5%
6) Capital Outlay		6000-6999	516,345.70	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,109,474.00	4,246,294.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,734,123.97	4,291,294.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,206,485.81	(411,294.00)	-112.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,206,485.81	(411,294.00)	-112.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,726,621.86	26,933,107.67	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,726,621.86	26,933,107.67	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,726,621.86	26,933,107.67	13.5%
2) Ending Balance, June 30 (E + F1e)			26,933,107.67	26,521,813.67	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,933,107.67	26,521,813.67	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,413,343.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(103,012.04)		
b) in Banks		9120	550,462.71		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	550,927.00		
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			27,411,720.86		
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	395,060.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	83,552.21		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			478,613.19		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			26,933,107.67		
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	3,598,558.10	1,600,000.00	-55.5%
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	806,817.87	30,000.00	-96.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	106,633.34	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,428,600.47	2,250,000.00	-34.4%
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			7,940,609.78	3,880,000.00	-51.1%
TOTAL, REVENUES			7,940,609.78	3,880,000.00	-51.1%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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					
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	83,552.21	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	24,752.06	45,000.00	81.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,304.27	45,000.00	-58.5%
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	516,345.70	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			516,345.70	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,139,474.00	1,131,294.00	-0.7%
Other Debt Service - Principal		7439	2,970,000.00	3,115,000.00	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,109,474.00	4,246,294.00	3.3%
TOTAL, EXPENDITURES			4,734,123.97	4,291,294.00	-9.4%
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					
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					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
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 Unaudited 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	7,940,609.78	3,880,000.00	-51.1%
5) TOTAL, REVENUES			7,940,609.78	3,880,000.00	-51.1%
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		624,649.97	45,000.00	-92.8%
9) Other Outgo	9000-9999	Except 7600-7699	4,109,474.00	4,246,294.00	3.3%
10) TOTAL, EXPENDITURES			4,734,123.97	4,291,294.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,206,485.81	(411,294.00)	-112.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,206,485.81	(411,294.00)	-112.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,726,621.86	26,933,107.67	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,726,621.86	26,933,107.67	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,726,621.86	26,933,107.67	13.5%
2) Ending Balance, June 30 (E + F1e)			26,933,107.67	26,521,813.67	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,933,107.67	26,521,813.67	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	26,933,107.67	26,521,813.67
Total, Restricted Balance		26,933,107.67	26,521,813.67

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	53.91	0.00	-100.0%
5) TOTAL, REVENUES			53.91	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53.91	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,945.00	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			(4,945.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,891.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,891.09	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,891.09	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,891.09	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	53.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53.91	0.00	-100.0%
TOTAL, REVENUES			53.91	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,945.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,945.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,945.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	53.91	0.00	-100.0%
5) TOTAL, REVENUES			53.91	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			53.91	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,945.00	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			(4,945.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,891.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,891.09	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,891.09	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,891.09	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	2,055,451.40	2,011,739.00	-2.1%
5) TOTAL, REVENUES			2,055,451.40	2,011,739.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,348.93	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	1,358,500.00	1,220,000.00	-10.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,373,848.93	1,220,000.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			681,602.47	791,739.00	16.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			681,602.47	791,739.00	16.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,113,185.90	1,794,788.37	61.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,113,185.90	1,794,788.37	61.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,113,185.90	1,794,788.37	61.2%
2) Ending Balance, June 30 (E + F1e)			1,794,788.37	2,586,527.37	44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,794,788.37	2,586,527.37	44.1%
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	1,779,924.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,941.70)		
b) in Banks		9120	6,542.93		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,957.00		
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			1,802,482.37		
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	7,694.00		
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			7,694.00		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,794,788.37		
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					
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	2,022,192.47	2,011,739.00	-0.5%
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	30,201.79	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,057.14	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,055,451.40	2,011,739.00	-2.1%
TOTAL, REVENUES			2,055,451.40	2,011,739.00	-2.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			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	15,348.93	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,348.93	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					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	1,358,500.00	1,220,000.00	-10.2%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,358,500.00	1,220,000.00	-10.2%
TOTAL, EXPENDITURES			1,373,848.93	1,220,000.00	-11.2%
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					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(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%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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 Unaudited 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	2,055,451.40	2,011,739.00	-2.1%
5) TOTAL, REVENUES			2,055,451.40	2,011,739.00	-2.1%
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		15,348.93	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,358,500.00	1,220,000.00	-10.2%
10) TOTAL, EXPENDITURES			1,373,848.93	1,220,000.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			681,602.47	791,739.00	16.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			681,602.47	791,739.00	16.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,113,185.90	1,794,788.37	61.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,113,185.90	1,794,788.37	61.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,113,185.90	1,794,788.37	61.2%
2) Ending Balance, June 30 (E + F1e)			1,794,788.37	2,586,527.37	44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,794,788.37	2,586,527.37	44.1%
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 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	1,794,788.37	2,586,527.37
Total, Restricted Balance		1,794,788.37	2,586,527.37

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	407,564.50	331,000.00	-18.8%
4) Other Local Revenue		8600-8799	71,041,979.19	38,430,000.00	-45.9%
5) TOTAL, REVENUES			71,449,543.69	38,761,000.00	-45.8%
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	49,029,882.92	38,111,177.50	-22.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,029,882.92	38,111,177.50	-22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,419,660.77	649,822.50	-97.1%
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	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,666,666.67)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,752,994.10	649,822.50	-96.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,226,252.75	41,979,246.85	97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,226,252.75	41,979,246.85	97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,226,252.75	41,979,246.85	97.8%
2) Ending Balance, June 30 (E + F1e)			41,979,246.85	42,629,069.35	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	41,979,246.85	42,629,069.35	1.5%
Bond Interest and Redemption Fund	0000	9780	41,979,246.85		
Bond Interest and Redemption Fund	0000	9780		42,629,069.35	
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	64,975,700.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	8,007,526.02		
3) Accounts Receivable		9200	996,958.00		
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			73,980,184.51		
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	23,668,281.28		
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	8,332,656.38		
6) TOTAL, LIABILITIES			32,000,937.66		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			41,979,246.85		
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	407,078.04	330,000.00	-18.9%
Other Subventions/In-Lieu Taxes		8572	486.46	1,000.00	105.6%
TOTAL, OTHER STATE REVENUE			407,564.50	331,000.00	-18.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	57,927,140.98	29,050,000.00	-49.9%
Unsecured Roll		8612	1,411,614.73	1,440,000.00	2.0%
Prior Years' Taxes		8613	353,745.04	2,500,000.00	606.7%
Supplemental Taxes		8614	1,783,756.79	1,280,000.00	-28.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	14,394.81	10,000.00	-30.5%
Interest		8660	3,269,934.46	1,250,000.00	-61.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,281,392.38	2,900,000.00	-53.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,041,979.19	38,430,000.00	-45.9%
TOTAL, REVENUES			71,449,543.69	38,761,000.00	-45.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	28,102,809.22	18,861,177.50	-32.9%
Other Debt Service - Principal		7439	20,927,073.70	19,250,000.00	-8.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,029,882.92	38,111,177.50	-22.3%
TOTAL, EXPENDITURES			49,029,882.92	38,111,177.50	-22.3%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
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	1,666,666.67	0.00	-100.0%
(d) TOTAL, USES			1,666,666.67	0.00	-100.0%
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)			(1,666,666.67)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	407,564.50	331,000.00	-18.8%
4) Other Local Revenue		8600-8799	71,041,979.19	38,430,000.00	-45.9%
5) TOTAL, REVENUES			71,449,543.69	38,761,000.00	-45.8%
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	49,029,882.92	38,111,177.50	-22.3%
10) TOTAL, EXPENDITURES			49,029,882.92	38,111,177.50	-22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			22,419,660.77	649,822.50	-97.1%
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	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,666,666.67)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,752,994.10	649,822.50	-96.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,226,252.75	41,979,246.85	97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,226,252.75	41,979,246.85	97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,226,252.75	41,979,246.85	97.8%
2) Ending Balance, June 30 (E + F1e)			41,979,246.85	42,629,069.35	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	41,979,246.85	42,629,069.35	1.5%
Bond Interest and Redemption Fund	0000	9780	41,979,246.85		
Bond Interest and Redemption Fund	0000	9780		42,629,069.35	
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 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education’s Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	3,659.65	0.00	-100.0%
5) TOTAL, REVENUES			3,659.65	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,334.87	0.00	-100.0%
3) Employee Benefits		3000-3999	1,775.70	0.00	-100.0%
4) Books and Supplies		4000-4999	11,045.20	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	(40,791.52)	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			(15,635.75)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,295.40	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			19,295.40	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,751.59	25,046.99	335.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,751.59	25,046.99	335.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,751.59	25,046.99	335.5%
2) Ending Net Position, June 30 (E + F1e)			25,046.99	25,046.99	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	25,049.99	25,049.99	0.0%
c) Unrestricted Net Position		9790	(3.00)	(3.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,179.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(145.35)		
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	9.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	549.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			36,592.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,015.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,529.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			11,545.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			25,046.99		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	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			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(145.35)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,805.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,659.65	0.00	-100.0%
TOTAL, REVENUES			3,659.65	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	11,203.34	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,131.53	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,334.87	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59.34	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,470.26	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	61.16	0.00	-100.0%
Workers' Compensation		3601-3602	184.94	0.00	-100.0%
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			1,775.70	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	227.72	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	10,817.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,045.20	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,791.52)	0.00	-100.0%
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 EXPENSES			(40,791.52)	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO - 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, EXPENSES			(15,635.75)	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	3,659.65	0.00	-100.0%
5) TOTAL, REVENUES			3,659.65	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		(15,635.75)	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			(15,635.75)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,295.40	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			19,295.40	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,751.59	25,046.99	335.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,751.59	25,046.99	335.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,751.59	25,046.99	335.5%
2) Ending Net Position, June 30 (E + F1e)			25,046.99	25,046.99	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	25,049.99	25,049.99	0.0%
c) Unrestricted Net Position		9790	(3.00)	(3.00)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	25,049.99	25,049.99
Total, Restricted Net Position		25,049.99	25,049.99

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	156.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,281,540.22	15,010,795.97	5.1%
5) TOTAL, REVENUES			14,281,696.22	15,010,795.97	5.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	397,237.26	453,280.92	14.1%
3) Employee Benefits		3000-3999	240,714.47	334,522.47	39.0%
4) Books and Supplies		4000-4999	36,168.46	49,000.00	35.5%
5) Services and Other Operating Expenses		5000-5999	14,126,225.86	14,173,992.58	0.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,800,346.05	15,010,795.97	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(518,649.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(518,649.83)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,847,527.81	12,328,877.98	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,847,527.81	12,328,877.98	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,847,527.81	12,328,877.98	-4.0%
2) Ending Net Position, June 30 (E + F1e)			12,328,877.98	12,328,877.98	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,328,877.98	12,328,877.98	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,184,666.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(43,705.42)		
b) in Banks		9120	2,422.18		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	228,090.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,077,746.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			12,699,219.68		
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	367,715.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,626.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			370,341.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			12,328,877.98		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	156.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			156.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	328,692.13	20,000.00	-93.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	63,694.66	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	13,889,153.43	14,990,795.97	7.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,281,540.22	15,010,795.97	5.1%
TOTAL, REVENUES			14,281,696.22	15,010,795.97	5.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	196,183.80	315,285.00	60.7%
Clerical, Technical and Office Salaries		2400	201,053.46	137,995.92	-31.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			397,237.26	453,280.92	14.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	458.54	0.00	-100.0%
PERs		3201-3202	91,644.18	120,935.25	32.0%
OASDI/Medicare/Alternative		3301-3302	21,501.85	34,570.79	60.8%
Health and Welfare Benefits		3401-3402	101,471.39	144,345.12	42.3%
Unemployment Insurance		3501-3502	856.15	225.89	-73.6%
Workers' Compensation		3601-3602	2,605.63	6,799.22	160.9%
OPEB, Allocated		3701-3702	21,959.55	27,468.00	25.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	217.18	178.20	-17.9%
TOTAL, EMPLOYEE BENEFITS			240,714.47	334,522.47	39.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,450.72	47,000.00	32.6%
Noncapitalized Equipment		4400	717.74	2,000.00	178.7%
TOTAL, BOOKS AND SUPPLIES			36,168.46	49,000.00	35.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,476.11	2,000.00	35.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	567,891.34	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,025.02	37,000.00	235.6%
Professional/Consulting Services and					
Operating Expenditures		5800	13,545,833.39	14,129,192.58	4.3%
Communications		5900	0.00	5,800.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,126,225.86	14,173,992.58	0.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,800,346.05	15,010,795.97	1.4%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	156.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,281,540.22	15,010,795.97	5.1%
5) TOTAL, REVENUES			14,281,696.22	15,010,795.97	5.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,800,346.05	15,010,795.97	1.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,800,346.05	15,010,795.97	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(518,649.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(518,649.83)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,847,527.81	12,328,877.98	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,847,527.81	12,328,877.98	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,847,527.81	12,328,877.98	-4.0%
2) Ending Net Position, June 30 (E + F1e)			12,328,877.98	12,328,877.98	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,328,877.98	12,328,877.98	0.0%

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