



2023-2024 Adopted Budget

June 22, 2023

Dr. Luis Valentino, Superintendent



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Summaries & Multi- Year Projections

Coachella Valley Unified School District
2023-2024 Adopted Budget
General Fund Summary

Combined Restricted and Unrestricted General Fund

	Actuals <u>2021-2022</u>	Adopted Budget <u>2022-2023</u>	Estimated Actuals <u>2022-2023</u>	<i>Proposed</i> Budget <u>2023-2024</u>	% Change Over PY	Projected Budget <u>2024-2025</u>	% Change Over PY	Projected Budget <u>2025-2026</u>	% Change Over PY
<u>Revenues</u>									
LCFF	219,311,710	216,219,521	244,497,586	253,070,635	3.51%	251,447,203	-0.64%	251,431,036	(0.00)
Federal Revenue	39,209,706	48,715,219	69,901,345	73,552,867	5.22%	52,961,645	-28.00%	26,682,377	-49.62%
State Revenue	43,577,264	27,152,653	90,540,976	53,756,070	-40.63%	53,187,130	-1.06%	53,408,828	0.42%
Local Revenue	2,581,397	1,130,000	1,053,632	830,000	-21.22%	848,120	2.18%	864,438	1.92%
Other Transfers	8,388,073	10,681,949	10,534,388	9,868,529	-6.32%	9,868,529	0.00%	9,868,529	0.00%
Total Revenues	313,068,149	303,899,342	416,527,927	391,078,101	-6.11%	368,312,627	-5.82%	342,255,209	-7.07%
<u>Expenditures</u>									
Certificated Salaries	112,123,989	117,295,871	123,839,627	140,864,681	13.75%	136,465,046	-3.12%	137,145,893	0.50%
Classified Salaries	44,202,386	47,130,501	47,429,473	57,480,983	21.19%	58,055,793	1.00%	58,636,351	1.00%
Employee Benefits	83,040,258	97,832,784	99,981,133	110,149,485	10.17%	110,867,433	0.65%	112,377,061	1.36%
Books & Supplies	14,006,339	18,838,157	33,952,698	38,068,036	12.12%	31,282,560	-17.82%	31,100,094	-0.58%
Services and Operating Expenses	32,796,321	40,446,289	49,180,388	57,262,070	16.43%	49,218,695	-14.05%	50,335,090	2.27%
Capital Outlay	3,299,901	3,602,022	9,058,556	2,761,712	-69.51%	2,660,761	-3.66%	2,527,443	-5.01%
Other Outgo	1,769,507	2,052,794	2,091,313	822,745	-60.66%	822,745	0.00%	822,745	0.00%
Indirect/Direct Support Costs	(610,977)	(734,049)	(861,748)	(1,057,123)	22.67%	(1,057,123)	0.00%	(1,057,123)	0.00%
Total Expenditures	290,627,723	326,464,369	364,671,440	406,352,589	11.43%	388,315,909	-4.44%	391,887,554	0.92%
Excess (Deficiency)	22,440,426	(22,565,027)	51,856,487	(15,274,488)		(20,003,283)		(49,632,346)	
Interfund Transfers In/Out	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	0	-	-	-		-		-	
Total Other Sources & Uses	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Change in Fund Balance	22,040,426	(22,965,027)	51,456,487	(15,674,488)		(20,403,282)		(50,032,346)	
Beginning Fund Balance	51,359,295	69,839,367	73,399,722	124,750,993		109,076,504		88,673,222	
Audit Adjustments	-	-	(105,215)	(0)		-		-	
Adjusted Beginning Balance	51,359,295	69,839,367	73,294,506	124,750,992		109,076,504		88,673,222	
Ending Fund Balance	73,399,721	46,874,340	124,750,994	109,076,504		88,673,222		38,640,877	

Coachella Valley Unified School District
2023-2024 Adopted Budget
General Fund Summary

Unrestricted General Fund

	Actuals 2021-2022	Adopted Budget 2022-2023	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change Over PY	Projected Budget 2024-2025	% Change Over PY	Projected Budget 2025-2026	% Change Over PY
<u>Revenues</u>									
LCFF	219,311,710	216,219,521	244,497,586	253,070,635	3.51%	251,447,203	-0.64%	251,431,036	-0.01%
Federal Revenue	-	450,000	450,000	450,000	0.00%	450,000	0.00%	450,000	0.00%
State Revenue	4,624,250	3,191,346	5,558,041	8,151,492	46.66%	8,397,667	3.02%	8,619,365	2.64%
Local Revenue	1,069,250	830,000	830,000	830,000	0.00%	848,120	2.18%	864,438	1.92%
Other Transfers	-	-	-	-		-	#DIV/0!	-	#DIV/0!
Total Revenues	225,005,209	220,690,867	251,335,627	262,502,127	4.44%	261,142,990	-0.52%	261,364,840	0.08%
<u>Expenditures</u>									
Certificated Salaries	82,502,585	82,039,735	82,747,738	91,889,807	11.05%	89,896,024	-2.17%	90,643,307	0.83%
Classified Salaries	28,640,042	30,587,551	30,639,469	35,810,941	16.88%	36,169,050	1.00%	36,530,741	1.00%
Employee Benefits	49,544,418	56,187,992	55,860,109	62,029,130	11.04%	61,846,220	-0.29%	62,433,714	0.95%
Books & Supplies	6,302,554	8,845,080	17,327,837	9,418,941	-45.64%	9,703,393	3.02%	9,959,563	2.64%
Services and Operating Expenses	13,400,055	17,892,838	20,710,902	19,292,266	-6.85%	19,870,362	3.00%	20,390,980	2.62%
Capital Outlay	88,414	2,387,540	4,290,692	599,478	-86.03%	599,689	0.04%	599,880	0.03%
Other Outgo	1,585,463	1,552,794	1,552,794	822,745	-47.02%	822,745	0.00%	822,745	0.00%
Indirect/Direct Support Costs	(2,232,562)	(2,553,827)	(4,332,404)	(5,660,396)	30.65%	(4,319,982)	-23.68%	(4,383,351)	1.47%
Total Expenditures	179,830,969	196,939,703	208,797,137	214,202,912	2.59%	214,587,502	0.18%	216,997,578	1.12%
Excess (Deficiency)	45,174,240	23,751,164	42,538,490	48,299,215		46,555,487		44,367,261	
Interfund Transfers In/Out	-	-	-	-		-		-	
Contributions & Other Sources	(37,077,852)	(42,438,072)	(42,601,167)	(54,249,560)		(53,389,699)		(54,027,423)	
Total Other Sources & Uses	(37,077,852)	(42,438,072)	(42,601,167)	(54,249,560)		(53,389,699)		(54,027,423)	
Change in Fund Balance	8,096,388	(18,686,908)	(62,677)	(5,950,345)		(6,834,212)		(9,660,162)	
Beginning Fund Balance	36,209,171	45,876,585	44,305,560	44,137,667		38,187,322		31,353,110	
Audit Adjustments	-	-	(105,215)	(0)		-		-	
Adjusted Beginning Balance	36,209,171	45,876,585	44,200,345	44,137,667		38,187,322		31,353,110	
Ending Fund Balance	44,305,559	27,189,677	44,137,668	38,187,322		31,353,110		21,692,948	

Coachella Valley Unified School District
2023-2024 Adopted Budget
General Fund Summary

Restricted General Fund

	Actuals <u>2021-2022</u>	Adopted Budget <u>2022-2023</u>	Estimated Actuals <u>2022-2023</u>	Proposed Budget <u>2023-2024</u>	% Change Over PY	Projected Budget <u>2024-2025</u>	% Change Over PY	Projected Budget <u>2025-2026</u>	% Change Over PY
<u>Revenues</u>									
LCFF	-	-	-	-		-		-	
Federal Revenue	39,209,706	48,265,219	69,451,345	73,102,867	5.26%	52,511,645	-28.17%	26,232,377	-50.04%
State Revenue	38,953,014	23,961,307	84,982,935	45,604,578	-46.34%	44,789,463	-1.79%	44,789,463	0.00%
Local Revenue	1,512,147	300,000	223,632	-	-100.00%	-		-	
Other Transfers	8,388,073	10,681,949	10,534,388	9,868,529	-6.32%	9,868,529	0.00%	9,868,529	0.00%
Total Revenues	88,062,941	83,208,475	165,192,300	128,575,974	-22.17%	107,169,637	-16.65%	80,890,369	-24.52%
<u>Expenditures</u>									
Certificated Salaries	29,621,403	35,256,136	41,091,889	48,974,874	19.18%	46,569,022	-4.91%	46,502,587	-0.14%
Classified Salaries	15,562,344	16,542,950	16,790,004	21,670,042	29.07%	21,886,742	1.00%	22,105,610	1.00%
Employee Benefits	33,495,840	41,644,792	44,121,024	48,120,355	9.06%	49,021,213	1.87%	49,943,347	1.88%
Books & Supplies	7,703,785	9,993,077	16,624,861	28,649,095	72.33%	21,579,167	-24.68%	21,140,531	-2.03%
Services and Operating Expenses	19,396,265	22,553,451	28,469,486	37,969,804	33.37%	29,348,333	-22.71%	29,944,110	2.03%
Capital Outlay	3,211,487	1,214,482	4,767,864	2,162,234	-54.65%	2,061,071	-4.68%	1,927,564	-6.48%
Other Outgo	184,044	500,000	538,519	-	-100%	-	#DIV/0!	-	#DIV/0!
Indirect/Direct Support Costs	1,621,586	1,819,778	3,470,656	4,603,273	32.63%	3,262,859	-29.12%	3,326,228	1.94%
Total Expenditures	110,796,755	129,524,666	155,874,303	192,149,677	23.27%	173,728,407	-9.59%	174,889,976	0.67%
Excess (Deficiency)	(22,733,814)	(46,316,191)	9,317,997	(63,573,703)		(66,558,770)		(93,999,607)	
Interfund Transfers	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	37,077,852	42,438,072	42,601,167	54,249,560		53,389,699		54,027,423	
Total Other Sources & Uses	36,677,852	42,038,072	42,201,167	53,849,560		52,989,699		53,627,423	
Change in Fund Balance	13,944,038	(4,278,119)	51,519,164	(9,724,143)		(13,569,070)		(40,372,184)	
Beginning Fund Balance	15,150,124	23,962,782	29,094,162	80,613,326		70,889,183		57,320,112	
Audit Adjustments	-	-	-	-		-		-	
Adjusted Beginning Balance	15,150,124	23,962,782	29,094,162	80,613,326		70,889,183		57,320,112	
Ending Fund Balance	29,094,162	19,684,663	80,613,326	70,889,183		57,320,112		16,947,928	

Coachella Valley Unified School District
2023-2024 Adopted Budget
General Fund Summary
Unrestricted General Fund Board Reserves

	Actuals <u>2021-2022</u>	Adopted Budget <u>2022-2023</u>	Estimated Actuals <u>2022-2023</u>	Proposed Budget <u>2023-2024</u>	Projected Budget <u>2024-2025</u>	Projected Budget <u>2025-2026</u>
Ending Fund Balance	44,305,559	27,189,677	44,137,668	38,187,322	31,353,110	21,692,948
Components of Ending Balance						
Required 3% Reserves	8,730,832	9,805,931	10,952,143	12,202,578	11,661,477	11,768,627
Revolving Cash	50,000	50,000	50,000	50,000	50,000	50,000
Stores Inventory	38,151	16,081	38,151	38,151	38,151	38,151
Pre-Paid Expenditures	231,562	-				
Available Reserves Designations						
2020-21 Supplemental & Concentration Carr	4,918,956	4,918,956	4,918,956	4,918,956	4,918,956	4,918,956
Total Designations	13,969,501	14,790,968	15,959,250	17,209,685	16,668,584	16,775,734
Total Undesignated	30,336,058	12,398,709	28,178,418	20,977,637	14,684,526	4,917,214

Coachella Valley Unified School District
2023-2024 Adopted Budget Assumptions

	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	Proposed Budget 2024-2025	Proposed Budget 2025-2026
District Enrollment	16,455.00	16,246.00	16,056.00	15,866.00
District Unduplicated Pupil Count	15,420.00	15,154.00	14,913.00	14,793.00
District ADA	14,630.22	14,444.40	14,275.47	14,106.54
Funded ADA	16,348.66	15,650.22	14,902.69	14,437.17
Statutory Cost of Living Adjustment (COLA)	6.56%	8.22%	3.940%	3.29%
California Consumer Price Index	5.71%	3.54%	3.02%	2.64%
ESSER EXPENSES	\$ 41,086,387.00	\$ 46,870,490.00	\$ 28,658,444.15	\$ 28,651,740.56
Expanded Learning Opportunities Program	\$ 3,000,000.00	\$ 19,646,217.00	\$ 17,812,510.26	\$ 17,072,816.15
Lottery Rate per ADA - Instructional Materials	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00
Lottery Rate per ADA - Unrestricted	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00
Certificated FTE - Enrollment	(19)	(16.00)	(16.00)	(16.00)
Certificated Salaries Step and Column	2%	2.00%	2.00%	2.00%
Classified FTE -	-	-	-	-
Classified Salaries Step Increase	1%	1.00%	1.00%	1.00%
Workers Compensation Insurance	4.325%	4.762%	4.7620%	4.7620%
Unemployment Insurance	0.50%	0.05%	0.05%	0.05%
Cal STRS	19.10%	19.10%	19.10%	19.10%
Cal PERS	25.37%	26.68%	27.70%	28.30%
Minimum Wage	\$15.50	\$16	\$16.50	\$16.90

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: Coachella Valley Unified School District

Combined Assigned and Unassigned Fund Balances				
Fund	Fund Description	2023-24	2024-25	2025-26
01	General Fund/County School Service Fund	\$109,076,504.16	\$88,673,222.27	\$38,640,876.65
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
	Total Assigned and Unassigned Fund Balance	\$109,076,504.16	\$88,673,222.27	\$38,640,876.65
	District Standard Reserve Level	3.0%	3.0%	3.0%
	Less: Reserve for Economic Uncertainties	\$12,202,578.00	\$11,661,477.00	\$11,768,627.00
	Fund Balance that Requires a Statement of Reasons	\$96,873,926.16	\$77,011,745.27	\$26,872,249.65

Fund 01, Objects 9780/9789/9790
Fund 17 Objects 9780/9789/9790

Form 01CS Line 10B-4
Form 01CS Line 10B-7

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level						
Form	Fund	2023-24		2024-25		2025-26 Reasons
01	General Fund/County School Service Fund	\$	70,889,182.56	\$	57,320,112.36	\$ 16,947,928.33 Restricted Reserves
01	General Fund/County School Service Fund	\$	88,151.00	\$	88,151.00	\$ 88,151.00 Revolving Cash & Stores
01	General Fund/County School Service Fund	\$	4,918,956.00	\$	4,918,956.00	\$ 4,918,956.00 2020-21 Supplemental & Concentration Carry Over
01	General Fund/County School Service Fund	\$	20,977,636.60	\$	14,684,525.91	\$ 4,917,214.32 State Budget Contingency
01	General Fund/County School Service Fund	\$	-	\$	-	\$ -
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$	-	\$	-	\$ -
	Total of Substantiated Needs	\$	96,873,926.16	\$	77,011,745.27	\$ 26,872,249.65

	Adult Education				Child Development				Nutrition Services			
	<i>Fund 11</i>				<i>Fund 12</i>				<i>Fund 13</i>			
	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year
<u>Revenues</u>												
LCFF					-	-						
Federal Revenue	602,563	746,085	746,085	0%	3,331,630	3,918,003	3,908,570	-0.2%	15,192,618	15,343,194	14,985,505	-2%
State Revenue	2,192,958	2,370,900	2,523,048	6%	1,763,076	2,606,822	3,450,811	32.4%	758,378	2,643,300	2,654,213	0%
Local Revenue	58,353	31,000	40,000	29%	65,202	5,740	-	-100%	681,866	494,803	452,745	-8%
Total Revenues	2,853,874	3,147,985	3,309,133	5%	5,159,909	6,530,565	7,359,381	13%	16,632,862	18,481,297	18,092,463	-2%
<u>Expenditures</u>												
Certificated Salaries	1,416,375	1,765,386	2,000,288	13%	1,302,885	1,306,996	1,134,967	-13%	-	-		
Classified Salaries	447,833	486,222	569,394	17%	1,625,582	1,764,273	2,157,140	22%	5,579,927	6,143,665	6,020,696	-2%
Employee Benefits	750,967	895,399	935,088	4%	1,822,669	1,890,628	2,194,233	16%	3,927,003	4,362,734	4,560,278	5%
Books & Supplies	152,683	140,620	74,336	-47%	148,469	1,377,506	1,036,471	-25%	5,668,136	7,025,356	6,270,423	-11%
Services and Operating Expenses	168,226	147,400	59,600	-60%	110,772	281,272	516,702	84%	298,124	384,242	(162,233)	-142%
Capital Outlay	-	-	-		-		200,000		85,833	5,158	5,500	7%
Support and Indirect Costs	91,401	110,309	126,526	15%	67,402	92,531	119,868	30%	452,174	658,908	810,729	23%
Total Expenditures	3,027,485	3,545,336	3,765,232	6%	5,077,779	6,713,206	7,359,381	10%	16,011,197	18,580,063	17,505,393	-5.78%
Excess (Deficiency)	(173,611)	(397,351)	(456,099)	15%	82,129	(182,641)	-	-100%	621,665	(98,766)	587,070	-694%
Transfers In/Other Sources	-	-	-		-	-	-		-	-	-	
Interfund Transfers Out/Other Uses	-	-	-		-	-	-		-	-	-	
Contributions	-	-	-		-	-	-		-	-	-	
Total Other Sources & Uses	-	-	-		-	-	-		-	-	-	
Change in Fund Balance	(173,611)	(397,351)	(456,099)	15%	82,129	(182,641)	-	-100%	621,665	(98,766)	587,070	-694%
Beginning Fund Balance	1,362,922	1,169,083	771,732	-34%	106,251	182,641	-	-100%	2,822,972	3,520,243	3,421,477	-3%
Ending Fund Balance	1,189,311	771,732	315,633	-59%	188,380	-	-	#DIV/0!	3,444,636	3,421,477	4,008,547	17%

	Deferred Maintenance Program				Building Bond Fund				Developer Fees			
	Fund 14				Fund 21				Fund 25			
	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year
Revenues												
LCFF												
Federal Revenue	-	-	-						-	-	-	
State Revenue	-	-	-						-	-	-	
Local Revenue	2,213	11,000	2,000	-82%	145,685	678,000	500,000	-26%	6,581,363	5,100,000	4,600,000	-10%
Total Revenues	2,213	11,000	2,000	-82%	145,685	678,000	500,000	-26%	6,581,363	5,100,000	4,600,000	-10%
Expenditures												
Certificated Salaries	-	-	-		-	-			-	-	-	
Classified Salaries	-	-	-		159,134	171,854	183,921	7%	-	-	-	
Employee Benefits	-	-	-		78,700	123,609	113,527	-8%	-	-	-	
Books & Supplies	-	-	-		916	-	-		756,444	-	31,356	
Services and Operating Expenses	-	618,834	1,480,706	139%	713,797	324,537	864,379	166%	123,594	45,331	423,509	834%
Capital Outlay	-	-	-		4,711,398	281,333	10,931,820	3786%	212,624	59,985	8,006,644	13248%
Support and Indirect Costs	-	-	-		-	-	-		-	-	-	
Total Expenditures	-	618,834	1,480,706		5,663,944	901,333	12,093,647	1242%	1,092,663	105,316	8,461,509	7934%
Excess (Deficiency)	2,213	(607,834)	(1,478,706)	143%	(5,518,259)	(223,333)	(11,593,647)	5091%	5,488,700	4,994,684	(3,861,509)	-177%
Transfers In/Other Sources	-					-	-		-	-	-	
Interfund Transfers Out/Other Uses	400,000	400,000	400,000	0%		-	-		-	-	-	
Contributions						-	-		-	-	-	
Total Other Sources & Uses	400,000	400,000	400,000	0%	-	-	-		-	-	-	
Change in Fund Balance	402,213	(207,834)	(1,078,706)	419%	(5,518,259)	(223,333)	(11,593,647)	5091%	5,488,700	4,994,684	(3,861,509)	-177%
Beginning Fund Balance	941,215	1,325,611	1,117,777	-16%	40,366,818	34,190,072	33,966,739	-1%	16,311,899	21,406,171	26,400,855	23%
Ending Fund Balance	1,343,427	1,117,777	39,071	-97%	34,848,559	33,966,739	22,373,092	-34%	21,800,599	26,400,855	22,539,346	-15%

	State Capital Projects Fund				Special Reserve Fund				Self Insurance Fund			
	<i>Fund 35</i>				<i>Fund 40</i>				<i>Fund 67</i>			
	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year	Unaudited Actuals 2021-2022	Estimated Actuals 2022-2023	Proposed Budget 2023-2024	% Change over Prior Year
<u>Revenues</u>												
LCFF												
Federal Revenue	-	-			-	-						
State Revenue	-	-			-	-						
Local Revenue	775	3,763	160	-96%	5,790,004	6,860,000	6,860,000	0%	5,278,551	5,082,831	4,774,600	-6%
Total Revenues	775	3,763	160	-96%	5,790,004	6,860,000	6,860,000	0%	5,278,551	5,082,831	4,774,600	-6%
<u>Expenditures</u>												
Certificated Salaries	-	-			-	-	-					
Classified Salaries	-	-			19,110	-	-		3,886		-	
Employee Benefits	-	-			13,047	-	-		2,241,233	2,217,058	1,683,209	-24%
Books & Supplies	-	-	-		-	-	-				-	
Services and Operating Expenses	-	2,073	176,369	8408%	2,670	3,150	-	-100%	2,000,898	3,204,008	3,725,000	16%
Capital Outlay	4,680	-	15,909		7,571	-	-				-	
Support and Indirect Costs	-	-	-		3,204,420	3,273,403	3,283,794	0%			-	
Total Expenditures	4,680	2,073	192,278	9175%	3,246,818	3,276,553	3,283,794	0%	4,246,016	5,421,066	5,408,209	0%
Excess (Deficiency)	(3,905)	1,690	(192,118)	-11468%	2,543,186	3,583,447	3,576,206	0%	1,032,535	(338,235)	(633,609)	87%
Transfers In/Other Sources	-	-							-	-		
Interfund Transfers Out/Other Uses	-	-							-	-		
Contributions	-	-										
Total Other Sources & Uses	-	-	-						-	-		
Change in Fund Balance	(3,905)	1,690	(192,118)	-11468%	2,543,186	3,583,447	3,576,206	0%	1,032,535	(338,235)	(633,609)	87%
Beginning Fund Balance	197,996	190,428	192,118	1%	12,476,494	14,736,178	18,319,625	24%	4,342,655	4,881,332	4,543,097	-7%
Ending Fund Balance	194,091	192,118	-	-100%	15,019,681	18,319,625	21,895,831	20%	5,375,190	4,543,097	3,909,488	-14%

Certification & General Fund

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 87225 Church St. Thermal Ca 92274

Date: June 5, 2023

Adoption Date: June 22, 2023

Signed: _____

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

Public Hearing:

Place: 87225 Church St. Thermal,
CA 92274

Date: June 8, 2023

Time: 7:30 pm

Contact person for additional information on the budget reports:

Name: Mayela Salcedo

Title: Assistant Superintendent

Telephone: 760-848-1064

E-mail: msalcedo@cvud.us

Criteria and Standards Review Summary

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	14,444.40	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	16,577	16,687		
Charter School				
Total ADA	16,577	16,687	N/A	Met
Second Prior Year (2021-22)				
District Regular	16,628	15,672		
Charter School				
Total ADA	16,628	15,672	5.7%	Not Met
First Prior Year (2022-23)				
District Regular	15,470	16,349		
Charter School		0		
Total ADA	15,470	16,349	N/A	Met
Budget Year (2023-24)				
District Regular	15,650			
Charter School	0			
Total ADA	15,650			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Budget for Hold Harmless ADA

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	17,425	17,539		
Charter School				
Total Enrollment	17,425	17,539	N/A	Met
Second Prior Year (2021-22)				
District Regular	17,028	16,865		
Charter School				
Total Enrollment	17,028	16,865	1.0%	Met
First Prior Year (2022-23)				
District Regular	16,445	16,455		
Charter School				
Total Enrollment	16,445	16,455	N/A	Met
Budget Year (2023-24)				
District Regular	16,246			
Charter School				
Total Enrollment	16,246			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	16,687	17,539	
Charter School		0	
Total ADA/Enrollment	16,687	17,539	95.1%
Second Prior Year (2021-22)			
District Regular	15,672	16,865	
Charter School	0		
Total ADA/Enrollment	15,672	16,865	92.9%
First Prior Year (2022-23)			
District Regular	14,630	16,455	
Charter School			
Total ADA/Enrollment	14,630	16,455	88.9%
Historical Average Ratio:			92.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	14,444	16,246		
Charter School	0			
Total ADA/Enrollment	14,444	16,246	88.9%	Met
1st Subsequent Year (2024-25)				
District Regular	14,275	16,056		
Charter School				
Total ADA/Enrollment	14,275	16,056	88.9%	Met
2nd Subsequent Year (2025-26)				
District Regular	14,107	15,866		
Charter School				
Total ADA/Enrollment	14,107	15,866	88.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	16,407.88	15,709.44	14,961.91	14,496.39
b. Prior Year ADA (Funded)		16,407.88	15,709.44	14,961.91
c. Difference (Step 1a minus Step 1b)		(698.44)	(747.53)	(465.52)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.26%)	(4.76%)	(3.11%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		244,497,586.00	253,070,635.00	251,447,203.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		20,097,701.57	9,970,983.02	8,272,612.98
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.96%	(.82%)	.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.96% to 4.96%	-1.82% to 0.18%	-0.82% to 1.18%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	28,598,661.00	28,598,662.00	28,598,662.00	28,598,662.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	244,906,432.00	253,497,381.00	251,894,928.00	251,892,900.00
District's Projected Change in LCFF Revenue:		3.51%	(.63%)	0.00%
LCFF Revenue Standard		2.96% to 4.96%	-1.82% to 0.18%	-0.82% to 1.18%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	149,571,476.88	163,751,625.12	91.3%
Second Prior Year (2021-22)	160,687,044.63	179,830,968.65	89.4%
First Prior Year (2022-23)	169,247,316.00	208,797,137.00	81.1%
Historical Average Ratio:			87.3%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	189,729,878.00	214,202,912.00	88.6%	Met
1st Subsequent Year (2024-25)	187,911,294.00	214,587,501.00	87.6%	Met
2nd Subsequent Year (2025-26)	189,607,762.00	216,997,579.00	87.4%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.96%	(.82%)	.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.04% to 13.96%	-10.82% to 9.18%	-9.82% to 10.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.04% to 8.96%	-5.82% to 4.18%	-4.82% to 5.18%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	69,901,345.00		
Budget Year (2023-24)	73,552,867.00	5.22%	No
1st Subsequent Year (2024-25)	52,961,645.00	(28.00%)	Yes
2nd Subsequent Year (2025-26)	26,682,377.00	(49.62%)	Yes

Explanation:
(required if Yes)

ESSER Funding Expires

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

First Prior Year (2022-23)	90,540,976.00		
Budget Year (2023-24)	53,756,070.00	(40.63%)	Yes
1st Subsequent Year (2024-25)	53,187,130.00	(1.06%)	No
2nd Subsequent Year (2025-26)	53,408,828.00	.42%	No

Explanation:
(required if Yes)

State One Time Funding ends

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

First Prior Year (2022-23)	11,588,020.00		
Budget Year (2023-24)	10,698,529.00	(7.68%)	Yes
1st Subsequent Year (2024-25)	10,716,649.00	.17%	No
2nd Subsequent Year (2025-26)	10,732,967.00	.15%	No

Explanation:
(required if Yes)

One Time Grants not Ongoing

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

First Prior Year (2022-23)	33,952,698.00		
Budget Year (2023-24)	38,068,036.00	12.12%	Yes
1st Subsequent Year (2024-25)	31,282,560.00	(17.82%)	Yes
2nd Subsequent Year (2025-26)	31,100,094.00	(.58%)	No

Explanation:

(required if Yes)

Decrease in one time Expenses associated with one time revenues

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

First Prior Year (2022-23)	49,180,388.00		
Budget Year (2023-24)	57,262,070.00	16.43%	Yes
1st Subsequent Year (2024-25)	49,218,695.00	(14.05%)	Yes
2nd Subsequent Year (2025-26)	50,335,090.00	2.27%	No

Explanation:

(required if Yes)

Decrease in one time Expenses associated with one time revenues

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2022-23)	172,030,341.00		
Budget Year (2023-24)	138,007,466.00	(19.78%)	Not Met
1st Subsequent Year (2024-25)	116,865,424.00	(15.32%)	Not Met
2nd Subsequent Year (2025-26)	90,824,172.00	(22.28%)	Not Met

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

First Prior Year (2022-23)	83,133,086.00		
Budget Year (2023-24)	95,330,106.00	14.67%	Not Met
1st Subsequent Year (2024-25)	80,501,255.00	(15.56%)	Not Met
2nd Subsequent Year (2025-26)	81,435,184.00	1.16%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

ESSER Funding Expires

Explanation:

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

State One Time Funding ends

Explanation:

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

One Time Grants not Ongoing

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

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

Decrease in one time Expenses associated with one time revenues

Decrease in one time Expenses associated with one time revenues

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

346,485,120.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

346,485,120.00

10,394,553.60

11,889,064.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,942,920.00	8,730,832.00	10,952,143.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	22,838,346.21	30,336,060.07	28,178,418.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.03)	0.00
e. Available Reserves (Lines 1a through 1d)	30,781,266.21	39,066,892.04	39,130,561.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	264,763,996.58	291,027,723.17	365,071,440.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	264,763,996.58	291,027,723.17	365,071,440.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.6%	13.4%	10.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.9%	4.5%	3.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	11,456,586.23	163,751,625.12	N/A	Met
Second Prior Year (2021-22)	8,096,387.97	179,830,968.65	N/A	Met
First Prior Year (2022-23)	(62,678.00)	208,797,137.00	0.0%	Met
Budget Year (2023-24) (Information only)	(5,950,345.00)	214,202,912.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	16,885,855.00	24,752,586.39	N/A		Met
Second Prior Year (2021-22)	26,683,388.00	36,209,172.62	N/A		Met
First Prior Year (2022-23)	45,876,584.00	44,200,346.00	3.7%		Not Met
Budget Year (2023-24) (Information only)	44,137,668.00				

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

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

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

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

Explanation:
(required if NOT met)

We had higher expenses than projected in FY 21-22

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,444	14,275	14,107
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	406,752,589.00	388,715,908.00	392,287,556.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	406,752,589.00	388,715,908.00	392,287,556.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,202,577.67	11,661,477.24	11,768,626.68
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		12,202,577.67	11,661,477.24	11,768,626.68

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,202,578.00	11,661,477.00	11,768,627.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,977,638.00	14,684,529.00	4,917,216.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	33,180,216.00	26,346,006.00	16,685,843.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.16%	6.78%	4.25%
District's Reserve Standard (Section 10B, Line 7):		12,202,577.67	11,661,477.24	11,768,626.68
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(42,601,167.00)			
Budget Year (2023-24)	(54,249,560.00)	11,648,393.00	27.3%	Not Met
1st Subsequent Year (2024-25)	(53,389,699.00)	(859,861.00)	(1.6%)	Met
2nd Subsequent Year (2025-26)	(54,027,423.00)	637,724.00	1.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	400,000.00			
Budget Year (2023-24)	400,000.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	400,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	400,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:** 9% Salary Increase to all employees
(required if NOT met)
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**
(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	24	Bond Interest & Redevelopment	Bond Interest & Redevelopment Fund 7439	217,251,425
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bank of America	8	Special Reserve Fund (40)	Special Reserve Fund (40)	6,558,380
Capital One Public 2003 (2003 E)	9	Special Reserve Fund (40)	Special Reserve Fund (40)	5,635,000
2014 Refunding COP	14	Special Reserve Fund (40)	Special Reserve Fund (40)	18,405,000
Community Bus Bank/Mega Bank	8	General Fund Utilities Savings	California Clean Energy (01)	5,546,402
Santander Bys Lease	6	General Fund - Transportation	10 Bus Municipal Lease Agreement (01)	1,369,791
TOTAL:				254,765,998

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	18,307,236	19,159,369	15,234,885	15,773,046
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bank of America	902,233	848,688	848,365	1,151,858
Capital One Public 2003 (2003 E)	749,331	752,855	750,445	752,101
2014 Refunding COP	1,622,050	1,682,250	1,688,750	1,381,175
Community Bus Bank/Mega Bank	531,256	571,208	617,421	669,120
Santander Bys Lease	251,536	251,536	251,536	251,536
Total Annual Payments:	22,363,642	23,265,906	19,391,402	19,978,836
Has total annual payment increased over prior year (2022-23)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Scheduled payments per original debt schedule and budgeted in future y ears.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div>Subject to certificated and classified bargaining agreements.</div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		2,010,957	0	
4.	OPEB Liabilities			
	a. Total OPEB liability	83,624,766.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	83,624,766.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	12/7/2021		
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,869,171.00	3,869,171.00	3,869,171.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,869,171.00	3,869,171.00	3,869,171.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,548,317.00	2,548,317.00	2,548,317.00
	d. Number of retirees receiving OPEB benefits	124.00	124.00	124.00

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

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

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

Yes

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

CVUSD purchases property and liability coverage from Riverside Schools Insurance Authority and Southern California Regional Excess Liability Fund Joint Powers Authorities. Both of these programs are funded based on actuarial studies by an independent firm, up to \$250,000 per occurrence for property and \$25,000,000 per occurrence for liability. The District is self insured for workers compensation coverage through the Protected Insurance Program for School and Community Colleges, a finite risk transfer pooling program. The District is also fully self -insured for dental and vision benefits.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5,408,209.00	5,408,209.00	5,408,209.00
5,408,209.00	5,408,209.00	5,408,209.00

b. Amount contributed (funded) for self-insurance programs

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	893	877	861	861

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Fiscal Year 2023-2024 Negotiations Not Settled

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

1,725,375

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) Step and Column Adjustments

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	964	1,112.65	1,112.65	1,112.65

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Fiscal Year 2023-2024 Not Settled

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

722,946

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Classified (Non-management) Step and Column Adjustments

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	132	132	132	132

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 22, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	244,497,585.00	0.00	244,497,585.00	253,070,635.00	0.00	253,070,635.00	3.5%
2) Federal Revenue		8100-8299	450,000.00	69,451,345.00	69,901,345.00	450,000.00	73,102,867.00	73,552,867.00	5.2%
3) Other State Revenue		8300-8599	5,558,041.00	84,982,935.00	90,540,976.00	8,151,492.00	45,604,578.00	53,756,070.00	-40.6%
4) Other Local Revenue		8600-8799	830,000.00	10,758,020.00	11,588,020.00	830,000.00	9,868,529.00	10,698,529.00	-7.7%
5) TOTAL, REVENUES			251,335,626.00	165,192,300.00	416,527,926.00	262,502,127.00	128,575,974.00	391,078,101.00	-6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	82,747,738.00	41,091,889.00	123,839,627.00	91,889,807.00	48,974,873.00	140,864,680.00	13.7%
2) Classified Salaries		2000-2999	30,639,469.00	16,790,004.00	47,429,473.00	35,810,941.00	21,670,042.00	57,480,983.00	21.2%
3) Employee Benefits		3000-3999	55,860,109.00	44,121,024.00	99,981,133.00	62,029,130.00	48,120,356.00	110,149,486.00	10.2%
4) Books and Supplies		4000-4999	17,327,837.00	16,624,861.00	33,952,698.00	9,418,941.00	28,649,095.00	38,068,036.00	12.1%
5) Services and Other Operating Expenditures		5000-5999	20,710,902.00	28,469,486.00	49,180,388.00	19,292,266.00	37,969,804.00	57,262,070.00	16.4%
6) Capital Outlay		6000-6999	4,290,692.00	4,767,864.00	9,058,556.00	599,478.00	2,162,234.00	2,761,712.00	-69.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,552,794.00	538,519.00	2,091,313.00	822,745.00	0.00	822,745.00	-60.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,332,404.00)	3,470,656.00	(861,748.00)	(5,660,396.00)	4,603,273.00	(1,057,123.00)	22.7%
9) TOTAL, EXPENDITURES			208,797,137.00	155,874,303.00	364,671,440.00	214,202,912.00	192,149,677.00	406,352,589.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,538,489.00	9,317,997.00	51,856,486.00	48,299,215.00	(63,573,703.00)	(15,274,488.00)	-129.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	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	(42,601,167.00)	42,601,167.00	0.00	(54,249,560.00)	54,249,560.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,601,167.00)	42,201,167.00	(400,000.00)	(54,249,560.00)	53,849,560.00	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,678.00)	51,519,164.00	51,456,486.00	(5,950,345.00)	(9,724,143.00)	(15,674,488.00)	-130.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,305,560.00	29,094,162.00	73,399,722.00	44,137,668.00	80,613,326.00	124,750,994.00	70.0%
b) Audit Adjustments		9793	(105,214.00)	0.00	(105,214.00)	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			44,200,346.00	29,094,162.00	73,294,508.00	44,137,668.00	80,613,326.00	124,750,994.00	70.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,200,346.00	29,094,162.00	73,294,508.00	44,137,668.00	80,613,326.00	124,750,994.00	70.2%
2) Ending Balance, June 30 (E + F1e)			44,137,668.00	80,613,326.00	124,750,994.00	38,187,323.00	70,889,183.00	109,076,506.00	-12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	38,151.00	0.00	38,151.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	38,151.00	0.00	38,151.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	80,613,326.00	80,613,326.00	0.00	70,889,183.00	70,889,183.00	-12.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,918,956.00	0.00	4,918,956.00	4,918,956.00	0.00	4,918,956.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,952,143.00	0.00	10,952,143.00	12,202,578.00	0.00	12,202,578.00	11.4%
Unassigned/Unappropriated Amount		9790	28,178,418.00	0.00	28,178,418.00	20,977,638.00	0.00	20,977,638.00	-25.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	44,137,668.00	80,613,326.00	124,750,994.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			44,137,668.00	80,613,326.00	124,750,994.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			44,137,668.00	80,613,326.00	124,750,994.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	167,697,271.00	0.00	167,697,271.00	174,531,750.00	0.00	174,531,750.00	4.1%
Education Protection Account State Aid - Current Year		8012	48,610,500.00	0.00	48,610,500.00	50,366,969.00	0.00	50,366,969.00	3.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	243,340.00	0.00	243,340.00	243,340.00	0.00	243,340.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	26,750,600.00	0.00	26,750,600.00	26,750,600.00	0.00	26,750,600.00	0.0%
Unsecured Roll Taxes		8042	1,331,600.00	0.00	1,331,600.00	1,331,600.00	0.00	1,331,600.00	0.0%
Prior Years' Taxes		8043	1,457,988.00	0.00	1,457,988.00	1,457,988.00	0.00	1,457,988.00	0.0%
Supplemental Taxes		8044	797,668.00	0.00	797,668.00	797,668.00	0.00	797,668.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,372,762.00)	0.00	(3,372,762.00)	(2,678,249.00)	0.00	(2,678,249.00)	-20.6%

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,390,227.00	0.00	1,390,227.00	695,715.00	0.00	695,715.00	-50.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			244,906,432.00	0.00	244,906,432.00	253,497,381.00	0.00	253,497,381.00	3.5%
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	(408,847.00)	0.00	(408,847.00)	(426,746.00)	0.00	(426,746.00)	4.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			244,497,585.00	0.00	244,497,585.00	253,070,635.00	0.00	253,070,635.00	3.5%
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	3,368,959.00	3,368,959.00	0.00	2,832,006.00	2,832,006.00	-15.9%
Special Education Discretionary Grants		8182	0.00	758,755.00	758,755.00	0.00	707,215.00	707,215.00	-6.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,006,847.00	1,006,847.00	0.00	1,013,537.00	1,013,537.00	0.7%
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		10,857,733.00	10,857,733.00		10,590,038.00	10,590,038.00	-2.5%
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		1,973,745.00	1,973,745.00		1,849,252.00	1,849,252.00	-6.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		1,486,011.00	1,486,011.00		1,819,704.00	1,819,704.00	22.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		6,783,943.00	6,783,943.00		5,113,062.00	5,113,062.00	-24.6%
Career and Technical Education	3500-3599	8290		235,466.00	235,466.00		235,466.00	235,466.00	0.0%
All Other Federal Revenue	All Other	8290	450,000.00	42,979,886.00	43,429,886.00	450,000.00	48,942,587.00	49,392,587.00	13.7%
TOTAL, FEDERAL REVENUE			450,000.00	69,451,345.00	69,901,345.00	450,000.00	73,102,867.00	73,552,867.00	5.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	688,155.00	0.00	688,155.00	688,155.00	0.00	688,155.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,503,191.00	1,152,264.00	3,655,455.00	2,503,191.00	2,169,763.00	4,672,954.00	27.8%
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		4,758,073.00	4,758,073.00		5,355,179.00	5,355,179.00	12.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,910,361.00	2,910,361.00		3,028,490.00	3,028,490.00	4.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,366,695.00	76,162,237.00	78,528,932.00	4,960,146.00	35,051,146.00	40,011,292.00	-49.0%
TOTAL, OTHER STATE REVENUE			5,558,041.00	84,982,935.00	90,540,976.00	8,151,492.00	45,604,578.00	53,756,070.00	-40.6%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	400,000.00	223,632.00	623,632.00	400,000.00	0.00	400,000.00	-35.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,534,388.00	10,534,388.00		9,868,529.00	9,868,529.00	-6.3%
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			830,000.00	10,758,020.00	11,588,020.00	830,000.00	9,868,529.00	10,698,529.00	-7.7%
TOTAL, REVENUES			251,335,626.00	165,192,300.00	416,527,926.00	262,502,127.00	128,575,974.00	391,078,101.00	-6.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	71,183,306.00	35,326,167.00	106,509,473.00	77,111,513.00	40,696,239.00	117,807,752.00	10.6%
Certificated Pupil Support Salaries		1200	3,490,667.00	2,387,696.00	5,878,363.00	3,553,455.00	3,217,158.00	6,770,613.00	15.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,755,431.00	2,061,248.00	9,816,679.00	10,278,594.00	2,447,576.00	12,726,170.00	29.6%
Other Certificated Salaries		1900	318,334.00	1,316,778.00	1,635,112.00	946,245.00	2,613,900.00	3,560,145.00	117.7%
TOTAL, CERTIFICATED SALARIES			82,747,738.00	41,091,889.00	123,839,627.00	91,889,807.00	48,974,873.00	140,864,680.00	13.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,485,366.00	11,027,073.00	12,512,439.00	2,542,635.00	14,922,215.00	17,464,850.00	39.6%
Classified Support Salaries		2200	14,133,155.00	3,490,850.00	17,624,005.00	16,119,735.00	3,604,247.00	19,723,982.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	3,270,957.00	533,364.00	3,804,321.00	3,017,516.00	772,383.00	3,789,899.00	-0.4%
Clerical, Technical and Office Salaries		2400	7,315,641.00	1,141,763.00	8,457,404.00	8,850,422.00	1,654,085.00	10,504,507.00	24.2%
Other Classified Salaries		2900	4,434,350.00	596,954.00	5,031,304.00	5,280,633.00	717,112.00	5,997,745.00	19.2%
TOTAL, CLASSIFIED SALARIES			30,639,469.00	16,790,004.00	47,429,473.00	35,810,941.00	21,670,042.00	57,480,983.00	21.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,523,299.00	19,773,016.00	35,296,315.00	16,188,717.00	20,455,373.00	36,644,090.00	3.8%
PERS		3201-3202	7,382,520.00	4,251,658.00	11,634,178.00	8,964,896.00	5,154,454.00	14,119,350.00	21.4%
OASDI/Medicare/Alternative		3301-3302	3,583,086.00	1,918,090.00	5,501,176.00	3,859,513.00	2,119,973.00	5,979,486.00	8.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	22,720,962.00	14,694,680.00	37,415,642.00	25,307,233.00	16,117,014.00	41,424,247.00	10.7%
Unemployment Insurance		3501-3502	666,916.00	298,805.00	965,721.00	168,915.00	35,348.00	204,263.00	-78.8%
Workers' Compensation		3601-3602	4,602,338.00	2,366,569.00	6,968,907.00	6,081,117.00	3,364,095.00	9,445,212.00	35.5%
OPEB, Allocated		3701-3702	481,529.00	255,432.00	736,961.00	544,009.00	300,933.00	844,942.00	14.7%
OPEB, Active Employees		3751-3752	899,459.00	562,774.00	1,462,233.00	914,730.00	573,166.00	1,487,896.00	1.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			55,860,109.00	44,121,024.00	99,981,133.00	62,029,130.00	48,120,356.00	110,149,486.00	10.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	489,612.00	4,928,028.00	5,417,640.00	500,000.00	4,799,292.00	5,299,292.00	-2.2%
Books and Other Reference Materials		4200	67,882.00	86,670.00	154,552.00	4,310.00	71,352.00	75,662.00	-51.0%
Materials and Supplies		4300	7,281,925.00	10,169,157.00	17,451,082.00	7,688,752.00	17,646,239.00	25,334,991.00	45.2%
Noncapitalized Equipment		4400	9,488,418.00	1,441,006.00	10,929,424.00	1,225,879.00	6,132,212.00	7,358,091.00	-32.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,327,837.00	16,624,861.00	33,952,698.00	9,418,941.00	28,649,095.00	38,068,036.00	12.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	840,776.00	840,776.00	0.00	1,794,291.00	1,794,291.00	113.4%
Travel and Conferences		5200	1,013,203.00	1,549,468.00	2,562,671.00	1,084,521.00	4,011,554.00	5,096,075.00	98.9%
Dues and Memberships		5300	101,565.00	6,138.00	107,703.00	84,614.00	2,164.00	86,778.00	-19.4%
Insurance		5400 - 5450	1,754,250.00	0.00	1,754,250.00	1,719,759.00	0.00	1,719,759.00	-2.0%
Operations and Housekeeping Services		5500	6,362,808.00	174,470.00	6,537,278.00	8,928,762.00	122,500.00	9,051,262.00	38.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,766,546.00	415,466.00	2,182,012.00	1,693,681.00	1,058,765.00	2,752,446.00	26.1%
Transfers of Direct Costs		5710	(1,505,262.00)	1,505,262.00	0.00	(1,674,779.00)	1,674,779.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,651.00)	59,700.00	46,049.00	(15,000.00)	589,148.00	574,148.00	1,146.8%
Professional/Consulting Services and Operating Expenditures		5800	10,587,724.00	23,889,368.00	34,477,092.00	7,299,031.00	28,684,957.00	35,983,988.00	4.4%
Communications		5900	643,719.00	28,838.00	672,557.00	171,677.00	31,646.00	203,323.00	-69.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,710,902.00	28,469,486.00	49,180,388.00	19,292,266.00	37,969,804.00	57,262,070.00	16.4%
CAPITAL OUTLAY									
Land		6100	1,032,171.00	0.00	1,032,171.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	862,733.00	2,041,125.00	2,903,858.00	100,000.00	255,000.00	355,000.00	-87.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,395,788.00	2,726,739.00	5,122,527.00	499,478.00	1,907,234.00	2,406,712.00	-53.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object33 73676 0000000
Form 01
E8BHTTHYEU(2023-24)

DescriptionResource CodesObject Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,290,692.00	4,767,864.00	9,058,556.00	599,478.00	2,162,234.00	2,761,712.00	-69.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	770,000.00	538,519.00	1,308,519.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	247,855.00	0.00	247,855.00	230,055.00	0.00	230,055.00	-7.2%
Other Debt Service - Principal		7439	534,939.00	0.00	534,939.00	592,690.00	0.00	592,690.00	10.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,552,794.00	538,519.00	2,091,313.00	822,745.00	0.00	822,745.00	-60.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(3,470,656.00)	3,470,656.00	0.00	(4,603,273.00)	4,603,273.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(861,748.00)	0.00	(861,748.00)	(1,057,123.00)	0.00	(1,057,123.00)	22.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,332,404.00)	3,470,656.00	(861,748.00)	(5,660,396.00)	4,603,273.00	(1,057,123.00)	22.7%
TOTAL, EXPENDITURES			208,797,137.00	155,874,303.00	364,671,440.00	214,202,912.00	192,149,677.00	406,352,589.00	11.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(42,601,167.00)	42,601,167.00	0.00	(54,249,560.00)	54,249,560.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,601,167.00)	42,601,167.00	0.00	(54,249,560.00)	54,249,560.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(42,601,167.00)	42,201,167.00	(400,000.00)	(54,249,560.00)	53,849,560.00	(400,000.00)	0.0%

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	244,497,585.00	0.00	244,497,585.00	253,070,635.00	0.00	253,070,635.00	3.5%
2) Federal Revenue		8100-8299	450,000.00	69,451,345.00	69,901,345.00	450,000.00	73,102,867.00	73,552,867.00	5.2%
3) Other State Revenue		8300-8599	5,558,041.00	84,982,935.00	90,540,976.00	8,151,492.00	45,604,578.00	53,756,070.00	-40.6%
4) Other Local Revenue		8600-8799	830,000.00	10,758,020.00	11,588,020.00	830,000.00	9,868,529.00	10,698,529.00	-7.7%
5) TOTAL, REVENUES			251,335,626.00	165,192,300.00	416,527,926.00	262,502,127.00	128,575,974.00	391,078,101.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	115,575,121.00	117,570,114.00	233,145,235.00	126,197,413.00	150,360,071.00	276,557,484.00	18.6%
2) Instruction - Related Services	2000-2999		22,318,082.00	7,560,194.00	29,878,276.00	25,614,249.00	10,479,396.00	36,093,645.00	20.8%
3) Pupil Services	3000-3999		21,901,545.00	12,299,889.00	34,201,434.00	26,374,388.00	16,094,879.00	42,469,267.00	24.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		3,870.00	0.00	3,870.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		25,212,866.00	3,701,842.00	28,914,708.00	13,616,748.00	4,871,297.00	18,488,045.00	-36.1%
8) Plant Services	8000-8999		22,232,859.00	14,203,745.00	36,436,604.00	21,577,369.00	10,344,034.00	31,921,403.00	-12.4%
9) Other Outgo	9000-9999		1,552,794.00	538,519.00	2,091,313.00	822,745.00	0.00	822,745.00	-60.7%
10) TOTAL, EXPENDITURES			208,797,137.00	155,874,303.00	364,671,440.00	214,202,912.00	192,149,677.00	406,352,589.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,538,489.00	9,317,997.00	51,856,486.00	48,299,215.00	(63,573,703.00)	(15,274,488.00)	-129.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	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	(42,601,167.00)	42,601,167.00	0.00	(54,249,560.00)	54,249,560.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,601,167.00)	42,201,167.00	(400,000.00)	(54,249,560.00)	53,849,560.00	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,678.00)	51,519,164.00	51,456,486.00	(5,950,345.00)	(9,724,143.00)	(15,674,488.00)	-130.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,305,560.00	29,094,162.00	73,399,722.00	44,137,668.00	80,613,326.00	124,750,994.00	70.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(105,214.00)	0.00	(105,214.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			44,200,346.00	29,094,162.00	73,294,508.00	44,137,668.00	80,613,326.00	124,750,994.00	70.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,200,346.00	29,094,162.00	73,294,508.00	44,137,668.00	80,613,326.00	124,750,994.00	70.2%
2) Ending Balance, June 30 (E + F1e)			44,137,668.00	80,613,326.00	124,750,994.00	38,187,323.00	70,889,183.00	109,076,506.00	-12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	38,151.00	0.00	38,151.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	38,151.00	0.00	38,151.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	80,613,326.00	80,613,326.00	0.00	70,889,183.00	70,889,183.00	-12.1%
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	4,918,956.00	0.00	4,918,956.00	4,918,956.00	0.00	4,918,956.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,952,143.00	0.00	10,952,143.00	12,202,578.00	0.00	12,202,578.00	11.4%
Unassigned/Unappropriated Amount		9790	28,178,418.00	0.00	28,178,418.00	20,977,638.00	0.00	20,977,638.00	-25.6%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	26,534,614.00	26,534,614.00
5810	Other Restricted Federal	77.00	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	2,839,432.00	0.00
6266	Educator Effectiveness, FY 2021-22	3,215,287.00	1,868,000.00
6300	Lottery: Instructional Materials	38,404.00	38,404.00
6331	CA Community Schools Partnership Act - Planning Grant	200,000.00	0.00
6500	Special Education	928,109.00	1,083,836.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	154,910.00	0.00
6537	Special Ed: Learning Recovery Support	1,060,463.00	0.00
6546	Mental Health-Related Services	1,474,222.00	1,474,222.00
6547	Special Education Early Intervention Preschool Grant	1,406,108.00	1,406,108.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,129,529.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	591,678.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	161,644.00	0.00
7085	Learning Communities for School Success Program	1,003,120.00	0.00
7311	Classified School Employee Professional Development Block Grant	74,033.00	0.00
7412	A-G Access/Success Grant	1,120,919.00	600,919.00
7413	A-G Learning Loss Mitigation Grant	409,932.00	312,739.00
7435	Learning Recovery Emergency Block Grant	32,721,456.00	32,721,456.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,638,955.00	2,965,563.00
9010	Other Restricted Local	2,910,434.00	1,883,322.00
Total, Restricted Balance		80,613,326.00	70,889,183.00

All Other Funds

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	913,646.41	913,646.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			913,646.41	913,646.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			913,646.41	913,646.41	0.0%
2) Ending Balance, June 30 (E + F1e)			913,646.41	913,646.41	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	913,646.41	913,646.41	0.0%

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

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	913,646.41	913,646.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			913,646.41	913,646.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			913,646.41	913,646.41	0.0%
2) Ending Balance, June 30 (E + F1e)			913,646.41	913,646.41	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	913,646.41	913,646.41	0.0%

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

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	913,646.41	913,646.41
Total, Restricted Balance		913,646.41	913,646.41

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	746,085.00	746,085.00	0.0%
3) Other State Revenue		8300-8599	2,370,900.00	2,523,048.00	6.4%
4) Other Local Revenue		8600-8799	31,000.00	40,000.00	29.0%
5) TOTAL, REVENUES			3,147,985.00	3,309,133.00	5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,765,386.00	2,000,288.00	13.3%
2) Classified Salaries		2000-2999	486,222.00	569,394.00	17.1%
3) Employee Benefits		3000-3999	895,399.00	935,088.00	4.4%
4) Books and Supplies		4000-4999	140,620.00	74,336.00	-47.1%
5) Services and Other Operating Expenditures		5000-5999	147,400.00	59,600.00	-59.6%
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	110,309.00	126,526.00	14.7%
9) TOTAL, EXPENDITURES			3,545,336.00	3,765,232.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(397,351.00)	(456,099.00)	14.8%
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)			(397,351.00)	(456,099.00)	14.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,189,310.00	791,959.00	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,189,310.00	791,959.00	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,189,310.00	791,959.00	-33.4%
2) Ending Balance, June 30 (E + F1e)			791,959.00	335,860.00	-57.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	659,699.00	278,172.00	-57.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	57,688.00	New
d) Assigned					
Other Assignments		9780	132,260.00	0.00	-100.0%
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	771,732.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			771,732.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			771,732.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	746,085.00	746,085.00	0.0%
TOTAL, FEDERAL REVENUE			746,085.00	746,085.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,223,650.00	2,375,798.00	6.8%
All Other State Revenue	All Other	8590	147,250.00	147,250.00	0.0%
TOTAL, OTHER STATE REVENUE			2,370,900.00	2,523,048.00	6.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,000.00	10,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	30,000.00	50.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,000.00	40,000.00	29.0%
TOTAL, REVENUES			3,147,985.00	3,309,133.00	5.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,482,486.00	1,699,135.00	14.6%
Certificated Pupil Support Salaries		1200	138,362.00	150,590.00	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	144,538.00	150,563.00	4.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,765,386.00	2,000,288.00	13.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	40,537.00	41,773.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	294,145.00	357,079.00	21.4%
Other Classified Salaries		2900	151,540.00	170,542.00	12.5%
TOTAL, CLASSIFIED SALARIES			486,222.00	569,394.00	17.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	409,209.00	425,880.00	4.1%
PERS		3201-3202	97,003.00	102,963.00	6.1%
OASDI/Medicare/Alternative		3301-3302	60,158.00	62,087.00	3.2%
Health and Welfare Benefits		3401-3402	199,862.00	201,784.00	1.0%
Unemployment Insurance		3501-3502	12,848.00	1,286.00	-90.0%
Workers' Compensation		3601-3602	96,807.00	122,371.00	26.4%
OPEB, Allocated		3701-3702	10,642.00	10,947.00	2.9%
OPEB, Active Employees		3751-3752	8,870.00	7,770.00	-12.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			895,399.00	935,088.00	4.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	135,620.00	73,336.00	-45.9%
Noncapitalized Equipment		4400	5,000.00	1,000.00	-80.0%
TOTAL, BOOKS AND SUPPLIES			140,620.00	74,336.00	-47.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	1,000.00	-80.0%
Dues and Memberships		5300	1,000.00	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	25,000.00	20,000.00	-20.0%
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	110,200.00	35,014.00	-68.2%
Communications		5900	6,200.00	3,586.00	-42.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,400.00	59,600.00	-59.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	110,309.00	126,526.00	14.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,309.00	126,526.00	14.7%
TOTAL, EXPENDITURES			3,545,336.00	3,765,232.00	6.2%
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 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	746,085.00	746,085.00	0.0%
3) Other State Revenue		8300-8599	2,370,900.00	2,523,048.00	6.4%
4) Other Local Revenue		8600-8799	31,000.00	40,000.00	29.0%
5) TOTAL, REVENUES			3,147,985.00	3,309,133.00	5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,333,446.00	2,436,813.00	4.4%
2) Instruction - Related Services	2000-2999		818,742.00	920,700.00	12.5%
3) Pupil Services	3000-3999		200,388.00	206,490.00	3.0%
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		110,309.00	126,526.00	14.7%
8) Plant Services	8000-8999		82,451.00	74,703.00	-9.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,545,336.00	3,765,232.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(397,351.00)	(456,099.00)	14.8%
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)			(397,351.00)	(456,099.00)	14.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,189,310.00	791,959.00	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,189,310.00	791,959.00	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,189,310.00	791,959.00	-33.4%
2) Ending Balance, June 30 (E + F1e)			791,959.00	335,860.00	-57.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	659,699.00	278,172.00	-57.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	57,688.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	132,260.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
6371		CalWORKs for ROCP or Adult Education		278,130.00	278,130.00
6391		Adult Education Program		381,569.00	42.00
Total, Restricted Balance				659,699.00	278,172.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,918,003.00	3,908,570.00	-0.2%
3) Other State Revenue		8300-8599	2,606,822.00	3,450,811.00	32.4%
4) Other Local Revenue		8600-8799	5,739.00	0.00	-100.0%
5) TOTAL, REVENUES			6,530,564.00	7,359,381.00	12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,306,996.00	1,134,967.00	-13.2%
2) Classified Salaries		2000-2999	1,764,273.00	2,157,140.00	22.3%
3) Employee Benefits		3000-3999	1,890,628.00	2,194,233.00	16.1%
4) Books and Supplies		4000-4999	1,377,506.00	1,036,471.00	-24.8%
5) Services and Other Operating Expenditures		5000-5999	281,272.00	516,702.00	83.7%
6) Capital Outlay		6000-6999	0.00	200,000.00	New
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	92,531.00	119,868.00	29.5%
9) TOTAL, EXPENDITURES			6,713,206.00	7,359,381.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,642.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,642.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,381.00	0.00	-100.0%
b) Audit Adjustments		9793	(5,739.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			182,642.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,642.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
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	3,918,003.00	3,908,570.00	-0.2%
TOTAL, FEDERAL REVENUE			3,918,003.00	3,908,570.00	-0.2%
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	2,159,492.00	2,164,795.00	0.2%
All Other State Revenue	All Other	8590	447,330.00	1,286,016.00	187.5%
TOTAL, OTHER STATE REVENUE			2,606,822.00	3,450,811.00	32.4%
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	5,739.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,739.00	0.00	-100.0%
TOTAL, REVENUES			6,530,564.00	7,359,381.00	12.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,306,996.00	1,134,967.00	-13.2%
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			1,306,996.00	1,134,967.00	-13.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,230,122.00	1,532,399.00	24.6%
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	131,051.00	170,321.00	30.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	403,100.00	454,420.00	12.7%
TOTAL, CLASSIFIED SALARIES			1,764,273.00	2,157,140.00	22.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	168,434.00	185,665.00	10.2%
PERS		3201-3202	467,110.00	513,339.00	9.9%
OASDI/Medicare/Alternative		3301-3302	172,637.00	165,706.00	-4.0%
Health and Welfare Benefits		3401-3402	896,506.00	1,119,582.00	24.9%
Unemployment Insurance		3501-3502	16,581.00	1,646.00	-90.1%
Workers' Compensation		3601-3602	123,676.00	156,771.00	26.8%
OPEB, Allocated		3701-3702	13,392.00	14,022.00	4.7%
OPEB, Active Employees		3751-3752	32,292.00	37,502.00	16.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,890,628.00	2,194,233.00	16.1%
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	754,591.00	660,007.00	-12.5%
Noncapitalized Equipment		4400	622,915.00	376,464.00	-39.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,377,506.00	1,036,471.00	-24.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	93,601.00	17,000.00	-81.8%
Dues and Memberships		5300	500.00	500.00	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	5,000.00	10,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,286.00	67,491.00	22.1%
Professional/Consulting Services and Operating Expenditures		5800	124,487.00	421,411.00	238.5%
Communications		5900	2,398.00	300.00	-87.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			281,272.00	516,702.00	83.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	200,000.00	New
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	200,000.00	New
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	92,531.00	119,868.00	29.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,531.00	119,868.00	29.5%
TOTAL, EXPENDITURES			6,713,206.00	7,359,381.00	9.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,918,003.00	3,908,570.00	-0.2%
3) Other State Revenue		8300-8599	2,606,822.00	3,450,811.00	32.4%
4) Other Local Revenue		8600-8799	5,739.00	0.00	-100.0%
5) TOTAL, REVENUES			6,530,564.00	7,359,381.00	12.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,049,778.00	6,623,974.00	9.5%
2) Instruction - Related Services	2000-2999		246,948.00	276,704.00	12.0%
3) Pupil Services	3000-3999		298,449.00	338,835.00	13.5%
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		92,531.00	119,868.00	29.5%
8) Plant Services	8000-8999		25,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,713,206.00	7,359,381.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(182,642.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,642.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,381.00	0.00	-100.0%
b) Audit Adjustments		9793	(5,739.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			182,642.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,642.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,343,194.00	14,985,505.00	-2.3%
3) Other State Revenue		8300-8599	2,643,300.00	2,654,213.00	0.4%
4) Other Local Revenue		8600-8799	494,803.00	452,745.00	-8.5%
5) TOTAL, REVENUES			18,481,297.00	18,092,463.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,143,665.00	6,020,696.00	-2.0%
3) Employee Benefits		3000-3999	4,362,734.00	4,560,278.00	4.5%
4) Books and Supplies		4000-4999	7,025,356.00	6,270,423.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	384,242.00	(162,233.00)	-142.2%
6) Capital Outlay		6000-6999	5,158.00	5,500.00	6.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	658,908.00	810,729.00	23.0%
9) TOTAL, EXPENDITURES			18,580,063.00	17,505,393.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,766.00)	587,070.00	-694.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,766.00)	587,070.00	-694.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,444,637.00	3,345,871.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,444,637.00	3,345,871.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,444,637.00	3,345,871.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			3,345,871.00	3,932,941.00	17.5%
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	3,326,598.00	3,913,668.00	17.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	19,273.00	New
d) Assigned					
Other Assignments		9780	19,273.00	0.00	-100.0%
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	3,421,477.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,421,477.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,421,477.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,343,194.00	14,985,505.00	-2.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,343,194.00	14,985,505.00	-2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,643,300.00	2,654,213.00	0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,643,300.00	2,654,213.00	0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	467,303.00	452,745.00	-3.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			494,803.00	452,745.00	-8.5%
TOTAL, REVENUES			18,481,297.00	18,092,463.00	-2.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,524,824.00	5,386,499.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	422,222.00	484,539.00	14.8%
Clerical, Technical and Office Salaries		2400	196,619.00	149,658.00	-23.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,143,665.00	6,020,696.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,375,888.00	1,430,248.00	4.0%
OASDI/Medicare/Alternative		3301-3302	444,499.00	432,121.00	-2.8%
Health and Welfare Benefits		3401-3402	2,149,700.00	2,299,938.00	7.0%
Unemployment Insurance		3501-3502	29,853.00	3,011.00	-89.9%
Workers' Compensation		3601-3602	253,592.00	286,700.00	13.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	25,511.00	25,645.00	0.5%
OPEB, Active Employees		3751-3752	83,691.00	82,615.00	-1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,362,734.00	4,560,278.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	665,764.00	841,629.00	26.4%
Noncapitalized Equipment		4400	18,088.00	14,000.00	-22.6%
Food		4700	6,341,504.00	5,414,794.00	-14.6%
TOTAL, BOOKS AND SUPPLIES			7,025,356.00	6,270,423.00	-10.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,900.00	8,250.00	111.5%
Dues and Memberships		5300	5,000.00	3,400.00	-32.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,898.00	23,856.00	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	345,390.00	304,385.00	-11.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(101,335.00)	(641,639.00)	533.2%
Professional/Consulting Services and Operating Expenditures		5800	103,950.00	136,915.00	31.7%
Communications		5900	2,439.00	2,600.00	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			384,242.00	(162,233.00)	-142.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,158.00	5,500.00	6.6%
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			5,158.00	5,500.00	6.6%
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	658,908.00	810,729.00	23.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			658,908.00	810,729.00	23.0%
TOTAL, EXPENDITURES			18,580,063.00	17,505,393.00	-5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,343,194.00	14,985,505.00	-2.3%
3) Other State Revenue		8300-8599	2,643,300.00	2,654,213.00	0.4%
4) Other Local Revenue		8600-8799	494,803.00	452,745.00	-8.5%
5) TOTAL, REVENUES			18,481,297.00	18,092,463.00	-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		17,896,257.00	16,670,808.00	-6.8%
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		658,908.00	810,729.00	23.0%
8) Plant Services	8000-8999		24,898.00	23,856.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,580,063.00	17,505,393.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(98,766.00)	587,070.00	-694.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,766.00)	587,070.00	-694.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,444,637.00	3,345,871.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,444,637.00	3,345,871.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,444,637.00	3,345,871.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			3,345,871.00	3,932,941.00	17.5%
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	3,326,598.00	3,913,668.00	17.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	19,273.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,273.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	32,658.00	686,797.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,664,934.00	2,664,934.00
5330	Child Nutrition: Summer Food Service Program Operations	551,970.00	551,970.00
5810	Other Restricted Federal	5,814.00	5,814.00
9010	Other Restricted Local	71,222.00	4,153.00
Total, Restricted Balance		3,326,598.00	3,913,668.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	2,000.00	-81.8%
5) TOTAL, REVENUES			11,000.00	2,000.00	-81.8%
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	618,834.00	1,480,706.00	139.3%
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			618,834.00	1,480,706.00	139.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(607,834.00)	(1,478,706.00)	143.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(207,834.00)	(1,078,706.00)	419.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,343,428.00	1,117,778.00	-16.8%
b) Audit Adjustments		9793	(17,816.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,612.00	1,117,778.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,325,612.00	1,117,778.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			1,117,778.00	39,072.00	-96.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	39,072.00	New
d) Assigned					
Other Assignments		9780	1,117,778.00	0.00	-100.0%
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	1,117,777.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,117,777.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,117,777.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,000.00	2,000.00	-81.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	2,000.00	-81.8%
TOTAL, REVENUES			11,000.00	2,000.00	-81.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	618,834.00	1,480,706.00	139.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			618,834.00	1,480,706.00	139.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			618,834.00	1,480,706.00	139.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	400,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	2,000.00	-81.8%
5) TOTAL, REVENUES			11,000.00	2,000.00	-81.8%
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		618,834.00	1,480,706.00	139.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			618,834.00	1,480,706.00	139.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(607,834.00)	(1,478,706.00)	143.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(207,834.00)	(1,078,706.00)	419.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,343,428.00	1,117,778.00	-16.8%
b) Audit Adjustments		9793	(17,816.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,612.00	1,117,778.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,325,612.00	1,117,778.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			1,117,778.00	39,072.00	-96.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	39,072.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,117,778.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	678,000.00	500,000.00	-26.3%
5) TOTAL, REVENUES			678,000.00	500,000.00	-26.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	171,854.00	183,921.00	7.0%
3) Employee Benefits		3000-3999	123,609.00	113,527.00	-8.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	324,537.00	864,379.00	166.3%
6) Capital Outlay		6000-6999	281,333.00	10,931,820.00	3,785.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			901,333.00	12,093,647.00	1,241.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(223,333.00)	(11,593,647.00)	5,091.2%
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)			(223,333.00)	(11,593,647.00)	5,091.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,848,559.00	34,625,226.00	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,848,559.00	34,625,226.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,848,559.00	34,625,226.00	-0.6%
2) Ending Balance, June 30 (E + F1e)			34,625,226.00	23,031,579.00	-33.5%
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	34,625,226.00	23,031,579.00	-33.5%
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	33,966,739.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			33,966,739.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			33,966,739.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	678,000.00	500,000.00	-26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			678,000.00	500,000.00	-26.3%
TOTAL, REVENUES			678,000.00	500,000.00	-26.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	116,987.00	127,220.00	8.7%
Clerical, Technical and Office Salaries		2400	54,867.00	56,701.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			171,854.00	183,921.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,497.00	49,658.00	14.2%
OASDI/Medicare/Alternative		3301-3302	13,147.00	14,070.00	7.0%
Health and Welfare Benefits		3401-3402	56,561.00	38,787.00	-31.4%
Unemployment Insurance		3501-3502	860.00	92.00	-89.3%
Workers' Compensation		3601-3602	7,433.00	8,758.00	17.8%
OPEB, Allocated		3701-3702	733.00	784.00	7.0%
OPEB, Active Employees		3751-3752	1,378.00	1,378.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			123,609.00	113,527.00	-8.2%
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	1,265.00	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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	323,272.00	864,379.00	167.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			324,537.00	864,379.00	166.3%
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	281,333.00	10,731,820.00	3,714.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	200,000.00	New
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			281,333.00	10,931,820.00	3,785.7%
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			901,333.00	12,093,647.00	1,241.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	678,000.00	500,000.00	-26.3%
5) TOTAL, REVENUES			678,000.00	500,000.00	-26.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		901,333.00	12,093,647.00	1,241.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			901,333.00	12,093,647.00	1,241.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(223,333.00)	(11,593,647.00)	5,091.2%
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)			(223,333.00)	(11,593,647.00)	5,091.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,848,559.00	34,625,226.00	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,848,559.00	34,625,226.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,848,559.00	34,625,226.00	-0.6%
2) Ending Balance, June 30 (E + F1e)			34,625,226.00	23,031,579.00	-33.5%
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	34,625,226.00	23,031,579.00	-33.5%
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%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	34,625,226.00	23,031,579.00
Total, Restricted Balance		34,625,226.00	23,031,579.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,100,000.00	4,600,000.00	-9.8%
5) TOTAL, REVENUES			5,100,000.00	4,600,000.00	-9.8%
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	31,356.00	New
5) Services and Other Operating Expenditures		5000-5999	45,331.00	423,509.00	834.3%
6) Capital Outlay		6000-6999	59,985.00	8,006,644.00	13,247.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			105,316.00	8,461,509.00	7,934.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,994,684.00	(3,861,509.00)	-177.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,994,684.00	(3,861,509.00)	-177.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,800,600.00	26,795,284.00	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,800,600.00	26,795,284.00	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,800,600.00	26,795,284.00	22.9%
2) Ending Balance, June 30 (E + F1e)			26,795,284.00	22,933,775.00	-14.4%
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	26,795,284.00	22,933,775.00	-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	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	26,400,855.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			26,400,855.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			26,400,855.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	450,000.00	450,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,650,000.00	4,150,000.00	-10.8%
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			5,100,000.00	4,600,000.00	-9.8%
TOTAL, REVENUES			5,100,000.00	4,600,000.00	-9.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	31,356.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	31,356.00	New
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	4,300.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,031.00	423,509.00	932.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,331.00	423,509.00	834.3%
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	59,985.00	3,660,000.00	6,001.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	4,346,644.00	New
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			59,985.00	8,006,644.00	13,247.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			105,316.00	8,461,509.00	7,934.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,100,000.00	4,600,000.00	-9.8%
5) TOTAL, REVENUES			5,100,000.00	4,600,000.00	-9.8%
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		105,316.00	8,461,509.00	7,934.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			105,316.00	8,461,509.00	7,934.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			4,994,684.00	(3,861,509.00)	-177.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4,994,684.00	(3,861,509.00)	-177.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,800,600.00	26,795,284.00	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,800,600.00	26,795,284.00	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,800,600.00	26,795,284.00	22.9%
2) Ending Balance, June 30 (E + F1e)			26,795,284.00	22,933,775.00	-14.4%
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	26,795,284.00	22,933,775.00	-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	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%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	26,795,284.00		22,933,775.00
Total, Restricted Balance		26,795,284.00		22,933,775.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,763.00	160.00	-95.7%
5) TOTAL, REVENUES			3,763.00	160.00	-95.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,073.00	176,369.00	8,407.9%
6) Capital Outlay		6000-6999	0.00	15,909.00	New
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			2,073.00	192,278.00	9,175.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,690.00	(192,118.00)	-11,467.9%
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)			1,690.00	(192,118.00)	-11,467.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	194,091.00	195,781.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,091.00	195,781.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,091.00	195,781.00	0.9%
2) Ending Balance, June 30 (E + F1e)			195,781.00	3,663.00	-98.1%
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	195,781.00	3,663.00	-98.1%
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	192,118.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			192,118.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			192,118.00		
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	3,763.00	160.00	-95.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,763.00	160.00	-95.7%
TOTAL, REVENUES			3,763.00	160.00	-95.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,477.00	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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	596.00	176,369.00	29,492.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,073.00	176,369.00	8,407.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,909.00	New
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	15,909.00	New
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			2,073.00	192,278.00	9,175.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,763.00	160.00	-95.7%
5) TOTAL, REVENUES			3,763.00	160.00	-95.7%
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		2,073.00	192,278.00	9,175.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,073.00	192,278.00	9,175.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,690.00	(192,118.00)	-11,467.9%
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)			1,690.00	(192,118.00)	-11,467.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	194,091.00	195,781.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,091.00	195,781.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,091.00	195,781.00	0.9%
2) Ending Balance, June 30 (E + F1e)			195,781.00	3,663.00	-98.1%
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	195,781.00	3,663.00	-98.1%
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	2023-24
		Estimated Actuals	Budget
7710	State School Facilities Projects	195,781.00	3,663.00
Total, Restricted Balance		195,781.00	3,663.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,860,000.00	6,860,000.00	0.0%
5) TOTAL, REVENUES			6,860,000.00	6,860,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,150.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,273,403.00	3,283,794.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,276,553.00	3,283,794.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,583,447.00	3,576,206.00	-0.2%
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)			3,583,447.00	3,576,206.00	-0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,019,681.00	18,603,128.00	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,019,681.00	18,603,128.00	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,019,681.00	18,603,128.00	23.9%
2) Ending Balance, June 30 (E + F1e)			18,603,128.00	22,179,334.00	19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	18,603,128.00	22,179,334.00	19.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,319,625.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,319,625.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			18,319,625.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	6,610,000.00	6,610,000.00	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	250,000.00	250,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,860,000.00	6,860,000.00	0.0%
TOTAL, REVENUES			6,860,000.00	6,860,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,150.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,150.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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	1,119,403.00	1,047,794.00	-6.4%
Other Debt Service - Principal		7439	2,154,000.00	2,236,000.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,273,403.00	3,283,794.00	0.3%
TOTAL, EXPENDITURES			3,276,553.00	3,283,794.00	0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,860,000.00	6,860,000.00	0.0%
5) TOTAL, REVENUES			6,860,000.00	6,860,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,150.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,273,403.00	3,283,794.00	0.3%
10) TOTAL, EXPENDITURES			3,276,553.00	3,283,794.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,583,447.00	3,576,206.00	-0.2%
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)			3,583,447.00	3,576,206.00	-0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,019,681.00	18,603,128.00	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,019,681.00	18,603,128.00	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,019,681.00	18,603,128.00	23.9%
2) Ending Balance, June 30 (E + F1e)			18,603,128.00	22,179,334.00	19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,603,128.00	22,179,334.00	19.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,181,090.00	22,181,090.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,181,090.00	22,181,090.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,181,090.00	22,181,090.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,181,090.00	22,181,090.00	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	22,181,090.00	22,181,090.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,181,090.00	22,181,090.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,181,090.00	22,181,090.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,181,090.00	22,181,090.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,181,090.00	22,181,090.00	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	22,181,090.00	22,181,090.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	22,181,090.00		22,181,090.00
Total, Restricted Balance		22,181,090.00		22,181,090.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,082,831.00	4,774,600.00	-6.1%
5) TOTAL, REVENUES			5,082,831.00	4,774,600.00	-6.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,217,058.00	1,683,209.00	-24.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,204,008.00	3,725,000.00	16.3%
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			5,421,066.00	5,408,209.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(338,235.00)	(633,609.00)	87.3%
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)			(338,235.00)	(633,609.00)	87.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,375,191.00	5,036,956.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,375,191.00	5,036,956.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,375,191.00	5,036,956.00	-6.3%
2) Ending Net Position, June 30 (E + F1e)			5,036,956.00	4,403,347.00	-12.6%
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	5,036,956.00	4,403,347.00	-12.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,543,097.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			4,543,097.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			4,543,097.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	62,412.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,020,419.00	4,774,600.00	-4.9%
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			5,082,831.00	4,774,600.00	-6.1%
TOTAL, REVENUES			5,082,831.00	4,774,600.00	-6.1%
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%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	327,539.00	New
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,217,058.00	1,348,782.00	-39.2%
OPEB, Active Employees		3751-3752	0.00	6,888.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,217,058.00	1,683,209.00	-24.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,204,008.00	3,725,000.00	16.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,204,008.00	3,725,000.00	16.3%
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			5,421,066.00	5,408,209.00	-0.2%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,082,831.00	4,774,600.00	-6.1%
5) TOTAL, REVENUES			5,082,831.00	4,774,600.00	-6.1%
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		5,421,066.00	5,408,209.00	-0.2%
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			5,421,066.00	5,408,209.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(338,235.00)	(633,609.00)	87.3%
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)			(338,235.00)	(633,609.00)	87.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,375,191.00	5,036,956.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,375,191.00	5,036,956.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,375,191.00	5,036,956.00	-6.3%
2) Ending Net Position, June 30 (E + F1e)			5,036,956.00	4,403,347.00	-12.6%
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	5,036,956.00	4,403,347.00	-12.6%

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

Supplemental Forms

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Coachella Valley Unified School District

CDS Code: 33-73676-0000000

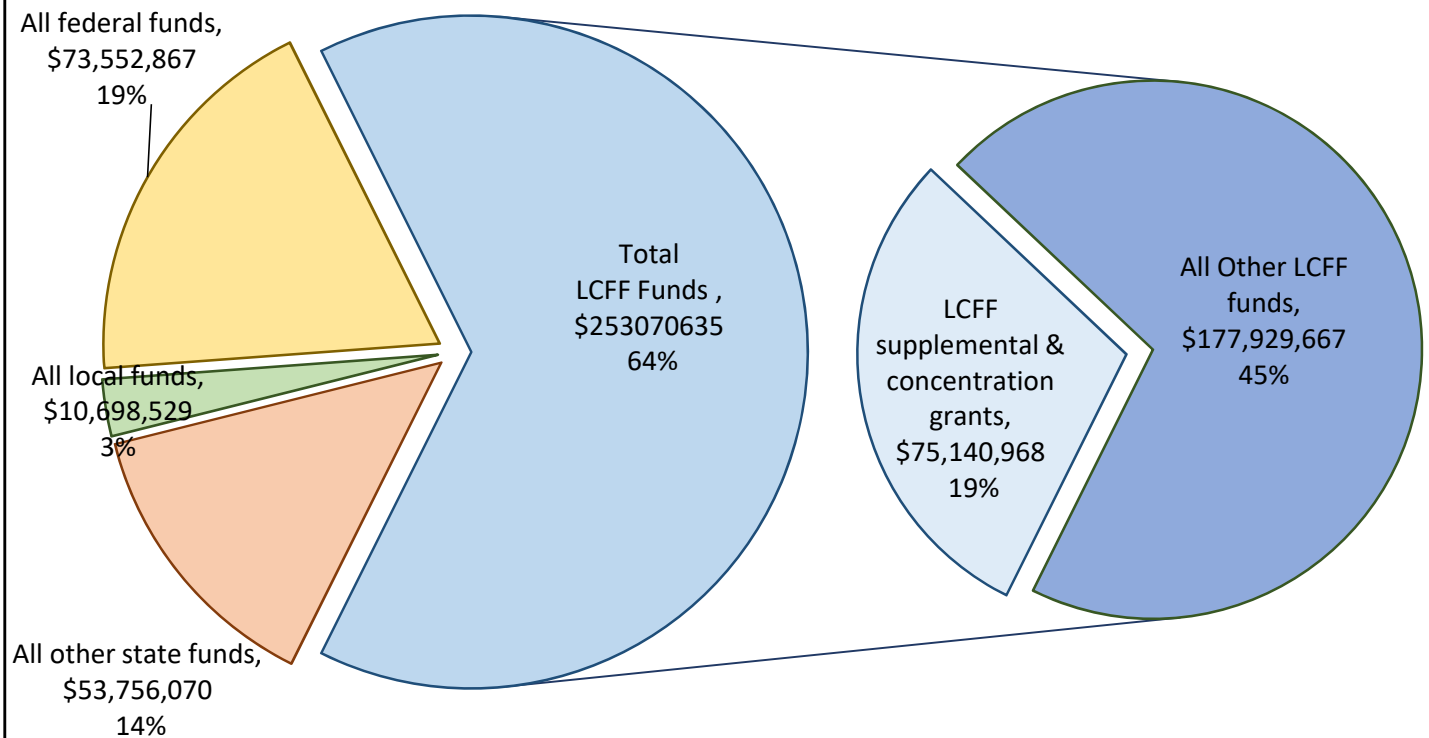
School Year: 2023-24

LEA contact information: Gracie Gutierrez, Interim Assistant Superintendent, Educational Services

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

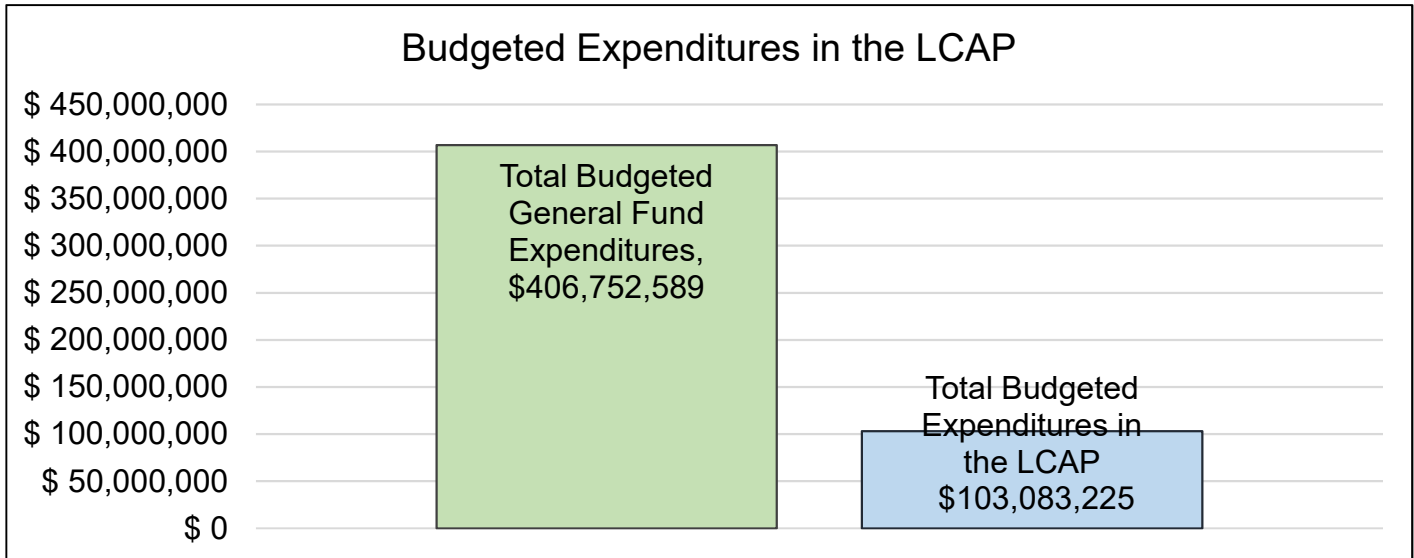


This chart shows the total general purpose revenue Coachella Valley Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Coachella Valley Unified School District is \$391,078,101.00, of which \$253,070,635.00 is Local Control Funding Formula (LCFF), \$53,756,070.00 is other state funds, \$10,698,529.00 is local funds, and \$73,552,867.00 is federal funds. Of the \$253,070,635.00 in LCFF Funds, \$75,140,968.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Coachella Valley Unified School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Coachella Valley Unified School District plans to spend \$406,752,589.00 for the 2023-24 school year. Of that amount, \$103,083,225.00 is tied to actions/services in the LCAP and \$303,669,364.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

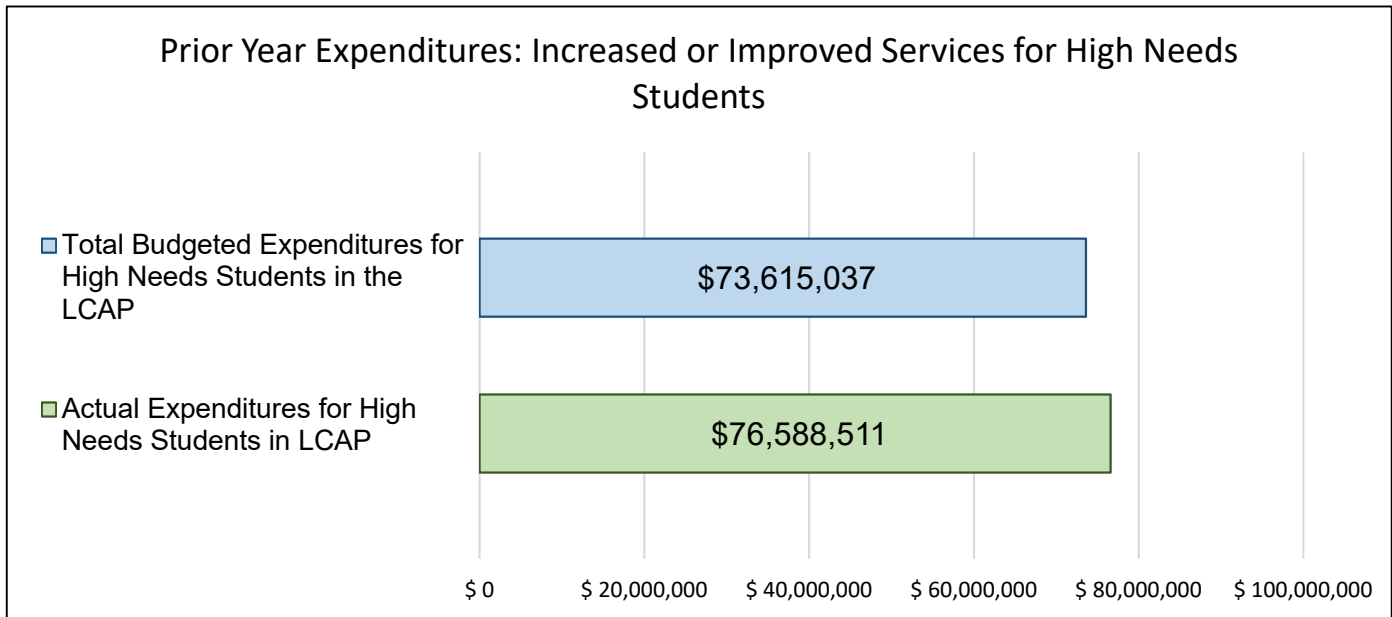
Base expenses in the unrestricted general fund totaling \$167.2 million for teachers, support staff and administrator salaries plus benefits, capital outlay projects, as well as other operational expenses, are not included in the LCAP.

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Coachella Valley Unified School District is projecting it will receive \$75,140,968.00 based on the enrollment of foster youth, English learner, and low-income students. Coachella Valley Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Coachella Valley Unified School District plans to spend \$81,326,383.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Coachella Valley Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Coachella Valley Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Coachella Valley Unified School District's LCAP budgeted \$73,615,037.00 for planned actions to increase or improve services for high needs students. Coachella Valley Unified School District actually spent \$76,588,511.00 for actions to increase or improve services for high needs students in 2022-23.

Coachella Valley Unified School District
2022-2023 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%	February	%
		Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud
Beginning Cash Balance		80,103,644		77,672,703		69,689,854		79,861,562		78,139,172		92,947,636		113,958,743		128,319,360	
REVENUE																	
State Aid	8010-8019	8,559,111	5.10%	8,559,111	5.10%	15,406,400	9.19%	15,406,400	9.19%	15,406,400	9.19%	15,406,400	9.19%	15,406,400	9.19%	14,668,604	8.75%
EPA	8012	0	0.00%	0	0.00%	11,551,926	23.76%	0	0.00%	0	0.00%	11,551,925	23.76%	0	0.00%	0	0.00%
Property Taxes	8020-8089	0	0.00%	1,387,194	4.85%	0	0.00%	31,950	0.11%	1,516,493	5.30%	9,268,890	32.41%	12,618,754	44.12%	407,088	1.42%
Other	8090-8099	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total LCFF	8010-8099	8,559,111	3.50%	9,946,305	4.07%	26,958,326	11.03%	15,438,350	6.31%	16,922,893	6.92%	36,227,215	14.82%	28,025,154	11.46%	15,075,692	6.17%
Federal Revenues	8100-8299	3,146,680	4.50%	3,202,754	4.58%	1,576,610	2.26%	5,564,304	7.96%	3,771,980	5.40%	2,612,445	3.74%	5,019,850	7.18%	15,783,742	22.58%
Other State Revenue	8300-8599	1,255,571	1.39%	1,027,362	1.13%	3,213,904	3.55%	4,188,128	4.63%	19,111,807	21.11%	7,784,171	8.60%	4,957,836	5.48%	1,830,203	2.02%
Other Local Revenue	8600-8799	77,803	0.67%	1,070,736	9.24%	1,854	0.02%	2,719,107	23.46%	928,099	8.01%	516,256	4.46%	1,204,249	10.39%	996,831	8.60%
TOTAL REVENUES		13,039,165	3.13%	15,247,157	3.66%	31,750,694	7.62%	27,909,889	6.70%	40,734,778	9.78%	47,140,087	11.32%	39,207,088	9.41%	33,686,468	8.09%
EXPENDITURES																	
Certificated Salaries	1000-1999	1,095,119	0.88%	9,171,240	7.41%	9,478,586	7.65%	10,038,831	8.11%	10,219,632	8.25%	10,565,168	8.53%	9,655,505	7.80%	9,870,268	7.97%
Classified Salaries	2000-2999	1,697,506	3.58%	2,019,290	4.26%	3,967,403	8.36%	3,999,422	8.43%	4,322,988	9.11%	4,026,267	8.49%	3,937,079	8.30%	4,259,158	8.98%
Employee Benefits	3000-3999	3,665,246	3.67%	6,955,555	6.96%	5,597,575	5.60%	6,990,039	6.99%	6,933,054	6.93%	7,217,892	7.22%	6,787,265	6.79%	6,857,786	6.86%
Books & Supplies	4000-4999	29,306	0.09%	800,342	2.36%	1,082,846	3.19%	1,573,445	4.63%	1,296,761	3.82%	861,248	2.54%	2,090,865	6.16%	1,087,136	3.20%
Services/ Oper Expenses	5000-5999	525,260	1.07%	5,184,991	10.54%	2,339,047	4.76%	2,896,857	5.89%	2,502,996	5.09%	2,595,835	5.28%	2,249,917	4.57%	2,790,894	5.67%
Capital Outlay	6000-6599	65,472	0.72%	76,743	0.85%	217,160	2.40%	174,607	1.93%	128,687	1.42%	784,348	8.66%	(16,216)	-0.18%	376,657	4.16%
Other Outgo	7100-7499	45,683	2.18%	262,471	12.55%	82,230	3.93%	214,163	10.24%	82,230	3.93%	82,230	3.93%	144,742	6.92%	222,812	10.65%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		7,123,592	1.95%	24,470,632	6.71%	22,764,847	6.24%	25,887,364	7.10%	25,486,348	6.99%	26,132,989	7.17%	24,849,157	6.81%	25,464,711	6.98%
PRIOR YEAR TRANSACTIONS																	
Accts Rec/ Due Froms	9140/ 9200	1,041,653	50.08%	1,622,039	77.99%	1,191,553	57.29%	234,535	11.28%	(381,093)	-18.32%	9,910	0%	15,879	0.76%	396,242	19.05%
Accts Pay/ Due Tos	9500	9,388,166	107.03%	381,414	4.35%	5,692	0.06%	3,979,451	45.37%	58,873	0.67%	5,900	0.07%	13,194	0.15%	0	0.00%
NET PRIOR YEAR TRANSACTIONS		(8,346,513)		1,240,625		1,185,861		(3,744,916)		(439,966)		4,010		2,685		396,242	
OTHER ADJUSTMENTS																	
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/ 9611	0	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0				0				0	
OTHER CASH TRANSACTIONS																	
Interfund Transfers In/ out	8910-8929																
Total Other Cash Transactions		0		0		0		0		0		0		0		0	
NET REVENUE		(2,430,940)		(7,982,850)		10,171,709		(1,722,391)		14,808,464		21,011,107		14,360,616		8,617,999	
ENDING CASH BALANCE		77,672,703		69,689,854		79,861,562		78,139,172		92,947,636		113,958,743		128,319,360		136,937,359	

Coachella Valley Unified School District
2022-2023 General Fund Cash flow Projection

		March	%	April	%	May	%	June	%	Estimated	%	Projected	%
		Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Accrual	Bud	Total	Bud
Beginning Cash Balance		136,937,359		138,401,719		159,437,028		147,432,078					
REVENUE													
State Aid	8010-8019	5,412,407	3.23%	14,668,604	8.75%	14,668,604	8.75%	24,128,830	14.39%	0	0.00%	167,697,271	100.00%
EPA	8012	15,587,708	32.07%	0	0.00%	0	0.00%	9,918,941	20.40%		0.00%	48,610,500	100.00%
Property Taxes	8020-8089	569,974	1.99%	3,688,696	12.90%	7,249,718	25.35%	(8,140,094)	-28.46%	0	0.00%	28,598,662	100.00%
Other	8090-8099	0	0.00%	0	0.00%	0	0.00%	(408,847)	100.00%		0.00%	(408,847)	100.00%
Total LCFF	8010-8099	21,570,089	8.82%	18,357,300	7.51%	21,918,322	8.96%	25,498,830	10.43%	0	0.00%	244,497,586	100.00%
Federal Revenues	8100-8299	1,709,630	2.45%	1,472,272	2.11%	1,471,159	2.10%	13,158,861	18.82%	11,411,057	16.32%	69,901,345	100.00%
Other State Revenue	8300-8599	5,288,929	5.84%	21,010,915	23.21%	3,984,478	4.40%	3,260,732	3.60%	13,626,940	15.05%	90,540,975	100.00%
Other Local Revenue	8600-8799	100,307	0.87%	3,348,916	28.90%	195,925	1.69%	355,060	3.06%	72,877	0.63%	11,588,020	100.00%
TOTAL REVENUES													
		28,668,956	6.88%	44,189,402	10.61%	27,569,884	6.62%	42,273,483	10.15%	25,110,874	6.03%	416,527,926	100.00%
EXPENDITURES													
Certificated Salaries	1000-1999	10,775,031	8.70%	9,393,131	7.58%	20,924,611	16.90%	12,652,505	10.22%		0.00%	123,839,627	100.00%
Classified Salaries	2000-2999	4,207,526	8.87%	4,209,592	8.88%	4,272,785	9.01%	6,510,457	13.73%		0.00%	47,429,473	100.00%
Employee Benefits	3000-3999	7,089,135	7.09%	6,779,706	6.78%	9,906,837	9.91%	12,820,858	12.82%	12,380,184	12.38%	99,981,133	100.00%
Books & Supplies	4000-4999	822,855	2.42%	959,710	2.83%	706,472	2.08%	15,359,555	45.24%	7,282,157	21.45%	33,952,698	100.00%
Services/ Oper Expenses	5000-5999	2,699,748	5.49%	2,784,881	5.66%	2,743,900	5.58%	12,561,384	25.54%	7,304,677	14.85%	49,180,388	100.00%
Capital Outlay	6000-6599	1,832,409	20.23%	537,417	5.93%	793,912	8.76%	1,087,000	12.00%	3,000,360	33.12%	9,058,556	100.00%
Other Outgo	7100-7499	186,121	8.90%	238,175	11.39%	340,917	16.30%	189,540	9.06%	0	0.00%	2,091,313	100.00%
Other Uses	7600-7629	0	0.00%	400,000	-46.42%	0	0.00%	0	0.00%	(1,261,748)	146.42%	(861,748)	100.00%
TOTAL EXPENDITURES													
		27,612,825	7.57%	25,302,611	6.94%	39,689,434	10.88%	61,181,299	16.78%	28,705,630	7.87%	364,671,440	100.00%
PRIOR YEAR TRANSACTIONS													
Accts Rec/ Due Froms	9140/ 9200	409,597	19.69%	2,148,518	103.30%	123,686	5.95%	(4,732,699)	-227.55%	0	0.00%	2,079,821	100.00%
Accts Pay/ Due Tos	9500	1,368	0.02%		0.00%	9,087	0.10%	(5,071,253)	-57.81%	0	0.00%	8,771,891	100.00%
NET PRIOR YEAR TRANSACTIONS													
		408,229		2,148,518		114,599		338,554		0		(6,692,071)	
OTHER ADJUSTMENTS													
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/ 9611		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0				0	
OTHER CASH TRANSACTIONS													
Interfund Transfers In/ out	8910-8929											0	
Total Other Cash Transactions		0		0		0		0					
NET REVENUE													
		1,464,360		21,035,308		(12,004,950)		(18,569,262)					
ENDING CASH BALANCE													
		138,401,719		159,437,028		147,432,078		128,862,816					

Coachella Valley Unified School District
2023-2024 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance		128,862,816		115,729,911		102,142,166		121,189,512		124,905,531		113,732,823		129,743,846	
REVENUE															
State Aid	8010-8019	8,907,936	5.10%	8,907,936	5.10%	16,034,286	9.19%	16,034,286	9.19%	16,034,286	9.19%	16,034,286	9.19%	19,126,758	10.96%
EPA	8012	0	0.00%	0	0.00%	11,969,338	23.76%	0	0.00%	0	0.00%	11,969,337	23.76%	0	0.00%
Property Taxes	8020-8089	0	0.00%	1,387,194	4.85%	0	0.00%	31,950	0.11%	1,516,493	5.30%	9,268,890	32.41%	3,043,627	10.64%
Other	8090-8099	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total LCFF	8010-8099	8,907,936	3.52%	10,295,130	4.07%	28,003,624	11.07%	16,066,236	6.35%	17,550,779	6.94%	37,272,513	14.73%	22,170,385	8.76%
Federal Revenues	8100-8299	3,311,057	4.50%	3,370,060	4.58%	1,658,969	2.26%	5,854,973	7.96%	3,969,022	5.40%	2,748,914	3.74%	6,484,654	8.82%
Other State Revenue	8300-8599	745,459	1.39%	609,966	1.13%	1,908,162	3.55%	2,486,579	4.63%	0	0.00%	4,621,625	8.60%	6,905,626	12.85%
Other Local Revenue	8600-8799	71,831	0.67%	988,547	9.24%	1,712	0.02%	2,510,390	23.46%	856,859	8.01%	476,628	4.46%	(61,155)	-0.57%
TOTAL REVENUES		13,036,283	3.33%	15,263,703	3.90%	31,572,467	8.07%	26,918,178	6.88%	22,376,660	5.72%	45,119,680	11.54%	35,499,510	9.08%
EXPENDITURES															
Certificated Salaries	1000-1999	1,245,672	0.88%	10,432,071	7.41%	10,781,670	7.65%	11,418,936	8.11%	11,624,593	8.25%	12,017,632	8.53%	11,358,911	8.06%
Classified Salaries	2000-2999	2,057,251	3.58%	2,447,229	4.26%	4,808,196	8.36%	4,847,001	8.43%	5,239,139	9.11%	4,879,536	8.49%	4,416,291	7.68%
Employee Benefits	3000-3999	4,038,011	3.67%	7,662,954	6.96%	6,166,864	5.60%	7,700,945	6.99%	7,638,164	6.93%	7,951,972	7.22%	7,812,225	7.09%
Books & Supplies	4000-4999	32,858	0.09%	897,350	2.36%	1,214,096	3.19%	1,764,159	4.63%	1,453,939	3.82%	965,638	2.54%	6,442,784	16.92%
Services/ Oper Expenses	5000-5999	611,575	1.07%	6,037,027	10.54%	2,723,416	4.76%	3,372,890	5.89%	2,914,307	5.09%	3,022,402	5.28%	5,586,437	9.76%
Capital Outlay	6000-6599	19,961	0.72%	23,397	0.85%	66,206	2.40%	53,233	1.93%	39,233	1.42%	239,127	8.66%	472,913	17.12%
Other Outgo	7100-7499	17,972	2.18%	103,259	12.55%	32,350	3.93%	84,254	10.24%	32,350	3.93%	32,350	3.93%	54,530	6.63%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		8,023,300	1.97%	27,603,287	6.79%	25,792,798	6.35%	29,241,418	7.20%	28,941,725	7.12%	29,108,657	7.16%	36,144,091	8.89%
PRIOR YEAR TRANSACTIONS															
Accts Rec/ Due Froms	9140/ 9200	12,576,475	50.08%	0	0.00%	14,386,304	57.29%	2,755,738	11.28%	(4,607,643)	-18.35%		0.00%	0	0.00%
Accts Pay/ Due Tos	9500	30,722,363	107.03%	1,248,161	4.35%	18,627	0.06%	(3,283,521)	-11.44%		0.00%	0	0.00%	0	0.00%
NET PRIOR YEAR TRANSACTIONS		(18,145,888)		(1,248,161)		14,367,677		6,039,259		(4,607,643)		0		0	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/ 9611	0	0.00%		0.00%	(700,000)	0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS		0		0		(700,000)		0				0			
OTHER CASH TRANSACTIONS															
Interfund Transfers In/ out	8910-8929					(400,000)									
Total Other Cash Transactions		0		0		(400,000)		0		0		0		0	
NET REVENUE		(13,132,905)		(13,587,745)		19,047,346		3,716,019		(11,172,708)		16,011,023		(644,581)	
ENDING CASH BALANCE		115,729,911		102,142,166		121,189,512		124,905,531		113,732,823		129,743,846		129,099,265	

Coachella Valley Unified School District
2023-2024 General Fund Cash flow Projection

		February	%	March	%	April	%	May	%	June	%	Estimated	%	Projected	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Accrual	Bud	Total	Bud
Beginning Cash Balance		129,099,265		122,988,963		112,632,282		113,458,979		108,048,545					
REVENUE															
State Aid	8010-8019	18,919,491	10.84%	7,232,462	4.14%	30,591,728	17.53%	8,677,346	4.97%	8,030,949	4.60%		0.00%	174,531,750	100.00%
EPA	8012	0	0.00%	12,601,358	25.02%	0	0.00%	6,509,816	12.92%	7,317,120	14.53%		0.00%	50,366,969	100.00%
Property Taxes	8020-8089	4,588,542	16.04%	455,475	1.59%	2,107,878	7.37%	4,819,394	16.85%	1,379,219	4.82%		0.00%	28,598,662	100.00%
Other	8090-8099	(201,993)	47.33%	0	0.00%	(1,364)	0.32%	0	0.00%	(223,389)	52.35%		0.00%	(426,746)	100.00%
Total LCFF	8010-8099	23,306,040	9.21%	20,289,295	8.02%	32,698,242	12.92%	20,006,556	7.91%	16,503,899	6.52%	0	0.00%	253,070,635	100.00%
Federal Revenues	8100-8299	831,259	1.13%	(679,785)	-0.92%	5,617,746	7.64%	6,781,574	9.22%	17,256,000	23.46%	16,348,424	22.23%	73,552,867	100.00%
Other State Revenue	8300-8599	1,992,647	3.71%	2,831,693	5.27%	5,504,704	10.24%	1,554,313	2.89%	9,215,112	17.14%	15,380,184	28.61%	53,756,070	100.00%
Other Local Revenue	8600-8799	1,378,078	12.88%	199,333	1.86%	16,047	0.15%	4,320	0.04%	611,758	5.72%	3,644,181	34.06%	10,698,529	100.00%
TOTAL REVENUES		27,508,024	7.03%	22,640,536	5.79%	43,836,739	11.21%	28,346,763	7.25%	43,586,769	11.15%	35,372,789	9.04%	391,078,101	100.00%
EXPENDITURES															
Certificated Salaries	1000-1999	11,491,511	8.16%	12,711,884	9.02%	15,297,887	10.86%	13,017,489	9.24%	19,466,425	13.82%		0.00%	140,864,681	100.00%
Classified Salaries	2000-2999	5,568,210	9.69%	6,300,675	10.96%	5,267,885	9.16%	5,314,632	9.25%	6,334,938	11.02%		0.00%	57,480,983	100.00%
Employee Benefits	3000-3999	9,478,242	8.60%	7,326,705	6.65%	8,993,435	8.16%	8,487,928	7.71%	14,511,856	13.17%	12,380,184	11.24%	110,149,485	100.00%
Books & Supplies	4000-4999	1,708,576	4.49%	1,953,602	5.13%	6,906,347	18.14%	3,656,267	9.60%	4,503,124	11.83%	6,569,296	17.26%	38,068,036	100.00%
Services/ Oper Expenses	5000-5999	4,857,789	8.48%	4,369,146	7.63%	6,204,760	10.84%	2,816,657	4.92%	7,347,781	12.83%	7,397,883	12.92%	57,262,070	100.00%
Capital Outlay	6000-6599	439,113	15.90%	318,228	11.52%	322,751	11.69%	330,293	11.96%	242,657	8.79%	194,600	7.05%	2,761,712	100.00%
Other Outgo	7100-7499	74,885	9.10%	16,977	2.06%	16,977	2.06%	133,931	16.28%	222,910	27.09%	0	0.00%	822,745	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(1,057,123)	100.00%	(1,057,123)	100.00%
TOTAL EXPENDITURES		33,618,326	8.27%	32,997,217	8.12%	43,010,042	10.58%	33,757,197	8.31%	52,629,691	12.95%	25,484,840	6.27%	406,352,589	100.00%
PRIOR YEAR TRANSACTIONS															
Accts Rec/ Due Froms	9140/ 9200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	25,110,874	100.30%
Accts Pay/ Due Tos	9500	0	0.00%		0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	28,705,630	100.00%
NET PRIOR YEAR TRANSACTIONS		0		0		0		0		0		0		(3,594,756)	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/ 9611		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	(700,000)	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0				(700,000)	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/ out	8910-8929													(400,000)	
Total Other Cash Transactions		0		0		0		0		0					
NET REVENUE															
		(6,110,302)		(10,356,681)		826,697		(5,410,434)		(9,042,922)					
ENDING CASH BALANCE															
		122,988,963		112,632,282		113,458,979		108,048,545		99,005,623					

Coachella Valley Unified School District
2024-2025 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance		99,005,623		96,468,328		83,276,677		108,349,418		109,301,381		95,859,226		111,711,626	
REVENUE															
State Aid	8010-8019	8,852,011	5.10%	8,852,011	5.10%	15,933,620	9.19%	15,933,620	9.19%	15,933,620	9.19%	15,933,620	9.19%	19,006,677	10.96%
EPA	8012	0	0.00%	0	0.00%	11,848,921	23.76%	0	0.00%	0	0.00%	11,848,920	23.76%	0	0.00%
Property Taxes	8020-8089	0	0.00%	1,387,194	4.85%	0	0.00%	31,950	0.11%	1,516,493	5.30%	9,268,890	32.41%	3,043,627	10.64%
Other	8090-8099	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total LCFF	8010-8099	8,852,011	3.52%	10,239,205	4.07%	27,782,541	11.05%	15,965,570	6.35%	17,450,113	6.94%	37,051,430	14.74%	22,050,304	8.77%
Federal Revenues	8100-8299	2,384,122	4.50%	2,426,607	4.58%	1,194,539	2.26%	4,215,866	7.96%	2,857,889	5.40%	1,979,352	3.74%	4,669,267	8.82%
Other State Revenue	8300-8599	737,569	1.39%	603,511	1.13%	1,887,967	3.55%	2,460,262	4.63%	0	0.00%	4,572,711	8.60%	6,832,539	12.85%
Other Local Revenue	8600-8799	71,953	0.67%	990,221	9.24%	1,715	0.02%	2,514,641	23.46%	858,310	8.01%	477,435	4.46%	(61,259)	-0.57%
TOTAL REVENUES		12,045,655	3.27%	14,259,544	3.87%	30,866,762	8.38%	25,156,339	6.83%	21,166,312	5.75%	44,080,928	11.97%	33,490,851	9.09%
EXPENDITURES															
Certificated Salaries	1000-1999	1,206,766	0.88%	10,106,246	7.41%	10,444,925	7.65%	11,062,287	8.11%	11,261,521	8.25%	11,642,285	8.53%	11,004,138	8.06%
Classified Salaries	2000-2999	2,077,823	3.58%	2,471,701	4.26%	4,856,278	8.36%	4,895,471	8.43%	5,291,530	9.11%	4,928,331	8.49%	4,460,454	7.68%
Employee Benefits	3000-3999	4,064,331	3.67%	7,712,900	6.96%	6,207,059	5.60%	7,751,139	6.99%	7,687,949	6.93%	8,003,802	7.22%	7,863,144	7.09%
Books & Supplies	4000-4999	27,001	0.09%	737,401	2.36%	997,688	3.19%	1,449,705	4.63%	1,194,780	3.82%	793,517	2.54%	5,294,384	16.92%
Services/ Oper Expenses	5000-5999	525,669	1.07%	5,189,030	10.54%	2,340,869	4.76%	2,899,113	5.89%	2,504,946	5.09%	2,597,857	5.28%	4,801,732	9.76%
Capital Outlay	6000-6599	19,231	0.72%	22,542	0.85%	63,786	2.40%	51,287	1.93%	37,799	1.42%	230,386	8.66%	455,626	17.12%
Other Outgo	7100-7499	17,972	2.18%	103,259	12.55%	32,350	3.93%	84,254	10.24%	32,350	3.93%	32,350	3.93%	54,530	6.63%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		7,938,793	2.04%	26,343,079	6.78%	24,942,955	6.42%	28,193,256	7.26%	28,010,875	7.21%	28,228,528	7.27%	33,934,008	8.74%
PRIOR YEAR TRANSACTIONS															
Accts Rec/ Due Froms	9140/ 9200	17,716,030	50.08%	0	0.00%	20,265,471	57.29%	3,988,880	11.28%	(6,597,592)	-18.35%	0	0.00%	0	0.00%
Accts Pay/ Due Tos	9500	24,360,187	95.59%	1,108,116	4.35%	16,537	0.06%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
NET PRIOR YEAR TRANSACTIONS		(6,644,157)		(1,108,116)		20,248,934		3,988,880		(6,597,592)		0		0	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/ 9611	0	0.00%		0.00%	(700,000)	0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS		0		0		(700,000)		0				0			
OTHER CASH TRANSACTIONS															
Interfund Transfers In/ out	8910-8929					(400,000)									
Total Other Cash Transactions		0		0		(400,000)		0		0		0		0	
NET REVENUE															
		(2,537,295)		(13,191,651)		25,072,741		951,963		(13,442,155)		15,852,400		(443,157)	
ENDING CASH BALANCE															
		96,468,328		83,276,677		108,349,418		109,301,381		95,859,226		111,711,626		111,268,469	

Coachella Valley Unified School District
2024-2025 General Fund Cash flow Projection

		February	%	March	%	April	%	May	%	June	%	Estimated	%	Projected	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Accrual	Bud	Total	Bud
Beginning Cash Balance		111,268,469		106,022,396		96,914,047		98,398,575		92,310,755					
REVENUE															
State Aid	8010-8019	18,800,711	10.84%	7,187,055	4.14%	30,399,668	17.53%	8,622,868	4.97%	7,980,530	4.60%		0.00%	173,436,011	100.00%
EPA	8012	0	0.00%	12,474,582	25.02%	0	0.00%	6,444,324	12.92%	7,243,508	14.53%		0.00%	49,860,255	100.00%
Property Taxes	8020-8089	4,588,542	16.04%	455,475	1.59%	2,107,878	7.37%	4,819,394	16.85%	1,379,219	4.82%		0.00%	28,598,662	100.00%
Other	8090-8099	(211,923)	47.33%	0	0.00%	(1,432)	0.32%	0	0.00%	(234,370)	52.35%		0.00%	(447,725)	100.00%
Total LCFF	8010-8099	23,177,330	9.22%	20,117,112	8.00%	32,506,114	12.93%	19,886,586	7.91%	16,368,887	6.51%	0	0.00%	251,447,203	100.00%
Federal Revenues	8100-8299	598,547	1.13%	(489,478)	-0.92%	4,045,051	7.64%	4,883,064	9.22%	17,256,000	32.58%	6,940,819	13.11%	52,961,645	100.00%
Other State Revenue	8300-8599	1,971,558	3.71%	2,801,723	5.27%	5,446,444	10.24%	1,537,862	2.89%	8,954,800	16.84%	15,380,184	28.92%	53,187,130	100.00%
Other Local Revenue	8600-8799	1,380,412	12.88%	199,671	1.86%	16,074	0.15%	4,327	0.04%	2,793,885	26.07%	1,469,264	13.71%	10,716,649	100.00%
TOTAL REVENUES		27,127,847	7.37%	22,629,028	6.14%	42,013,683	11.41%	26,311,839	7.14%	45,373,572	12.32%	23,790,267	6.46%	368,312,627	100.00%
EXPENDITURES															
Certificated Salaries	1000-1999	11,132,596	8.16%	12,314,853	9.02%	14,820,087	10.86%	12,610,913	9.24%	18,858,429	13.82%		0.00%	136,465,046	100.00%
Classified Salaries	2000-2999	5,623,892	9.69%	6,363,681	10.96%	5,320,564	9.16%	5,367,779	9.25%	6,398,289	11.02%		0.00%	58,055,793	100.00%
Employee Benefits	3000-3999	9,540,021	8.60%	7,374,460	6.65%	9,052,054	8.16%	8,543,252	7.71%	14,687,138	13.25%	12,380,184	11.17%	110,867,433	100.00%
Books & Supplies	4000-4999	1,404,029	4.49%	1,605,380	5.13%	5,675,318	18.14%	3,004,552	9.60%	5,529,509	17.68%	3,569,296	11.41%	31,282,560	100.00%
Services/ Oper Expenses	5000-5999	4,175,435	8.48%	3,755,430	7.63%	5,333,202	10.84%	2,421,012	4.92%	5,347,781	10.87%	7,326,619	14.89%	49,218,695	100.00%
Capital Outlay	6000-6599	423,062	15.90%	306,596	11.52%	310,953	11.69%	318,220	11.96%		0.00%	421,273	15.83%	2,660,761	100.00%
Other Outgo	7100-7499	74,885	9.10%	16,977	2.06%	16,977	2.06%	133,931	16.28%	10,100	1.23%	212,810	25.87%	822,745	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(1,057,123)	100.00%	(1,057,123)	100.00%
TOTAL EXPENDITURES		32,373,920	8.34%	31,737,377	8.17%	40,529,155	10.44%	32,399,659	8.34%	50,831,246	13.09%	22,853,059	5.89%	388,315,910	100.00%
PRIOR YEAR TRANSACTIONS															
Accts Rec/ Due Froms	9140/ 9200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	35,372,789	100.30%
Accts Pay/ Due Tos	9500	0	0.00%		0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	25,484,840	100.00%
NET PRIOR YEAR TRANSACTIONS		0		0		0		0		0		0		9,887,949	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/ 9611		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	(700,000)	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0				(700,000)	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/ out	8910-8929													(400,000)	
Total Other Cash Transactions		0		0		0		0		0					
NET REVENUE															
		(5,246,073)		(9,108,349)		1,484,528		(6,087,820)		(5,457,674)					
ENDING CASH BALANCE															
		106,022,396		96,914,047		98,398,575		92,310,755		86,853,081					

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,630.22	14,630.22	16,348.66	14,444.40	14,444.40	15,650.22
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)	14,630.22	14,630.22	16,348.66	14,444.40	14,444.40	15,650.22
5. District Funded County Program ADA						
a. County Community Schools	59.22	59.22	59.22	59.22	59.22	59.22
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)	59.22	59.22	59.22	59.22	59.22	59.22
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,689.44	14,689.44	16,407.88	14,503.62	14,503.62	15,709.44
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Workers Compensation Claims are fully transferred through reinsurance.

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 22, 2023

For additional information on this certification, please contact:

Name: Lawrence Luna

Title: Director of Risk Management

Telephone: 760-848-1108

E-mail: lawrence.luna@cv.usd.us

Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation33 73676 0000000
Form CEB
E8BHTTHYEU(2023-24)

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	140,864,680.00	301	327,175.00	303	140,537,505.00	305	2,336,406.00		307	138,201,099.00	309
2000 - Classified Salaries	57,480,983.00	311	62,362.00	313	57,418,621.00	315	9,054,594.00		317	48,364,027.00	319
3000 - Employee Benefits	110,149,486.00	321	994,314.00	323	109,155,172.00	325	6,950,407.00		327	102,204,765.00	329
4000 - Books, Supplies Equip Replace. (6500)	38,068,036.00	331	19,512.00	333	38,048,524.00	335	6,960,695.00		337	31,087,829.00	339
5000 - Services. . & 7300 - Indirect Costs	56,204,947.00	341	402,018.00	343	55,802,929.00	345	4,776,434.00		347	51,026,495.00	349
TOTAL					400,962,751.00	365	TOTAL			370,884,215.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	210,931,418.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	289,802.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	3,315,154.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	207,326,462.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.90%	
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)	55.90%	
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).	370,884,215.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

33 73676 0000000
Form SIAB
E8BHTTHYEU(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	574,148.00	0.00	0.00	(1,057,123.00)				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	126,526.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	67,491.00	0.00	119,868.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(641,639.00)	810,729.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	641,639.00	(641,639.00)	1,057,123.00	(1,057,123.00)	400,000.00	400,000.00		

Coachella Valley Unified (73676) - 2023-24 Adopted Budget								
5/25/2023								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$138,672,189	\$145,488,590	\$161,608,040	\$167,547,764	\$165,988,712	\$166,043,796	\$169,277,699	\$172,567,089
Grade Span Adjustment	5,285,578	5,549,312	6,163,577	6,397,716	6,345,188	6,347,274	6,475,190	6,600,763
Supplemental Grant	26,997,839	28,056,800	31,299,473	32,312,113	32,136,826	32,092,321	32,693,553	33,346,720
Concentration Grant	27,906,212	37,188,552	41,744,934	42,828,855	42,835,314	42,670,238	43,422,389	44,324,335
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	3,023,883	3,023,883	3,023,883	3,272,446	3,401,380	3,513,285	3,625,359	3,739,920
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	657,679	711,741	739,783	764,122	788,498	813,414
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$201,885,701	\$219,307,137	\$244,497,586	\$253,070,635	\$251,447,203	\$251,431,036	\$256,282,688	\$261,392,241
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	201,885,701	219,307,137	244,497,586	253,070,635	251,447,203	251,431,036	256,282,688	261,392,241
LCFF Entitlement Per ADA	\$ 12,038	\$ 13,095	\$ 14,901	\$ 16,109	\$ 16,806	\$ 17,344	\$ 17,895	\$ 18,469
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 112,975,394	\$ 116,335,237	\$ 167,697,271	\$ 174,531,750	\$ 173,436,011	\$ 173,395,957	\$ 177,281,380	\$ 181,407,905
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 51,982,441	\$ 63,552,063	\$ 48,610,500	\$ 50,366,969	\$ 49,860,255	\$ 49,898,281	\$ 50,870,045	\$ 51,858,557
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 37,289,553	\$ 39,803,449	\$ 28,598,662	\$ 28,598,662	\$ 28,598,662	\$ 28,598,662	\$ 28,598,662	\$ 28,598,662
In-Lieu of Property Taxes (Object Code 8096)	(361,687)	(383,612)	(408,847)	(426,746)	(447,725)	(461,864)	(467,399)	(472,883)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 36,927,866</i>	<i>\$ 39,419,837</i>	<i>\$ 28,189,815</i>	<i>\$ 28,171,916</i>	<i>\$ 28,150,937</i>	<i>\$ 28,136,798</i>	<i>\$ 28,131,263</i>	<i>\$ 28,125,779</i>
TOTAL FUNDING	201,885,701	219,307,137	244,497,586	253,070,635	251,447,203	251,431,036	256,282,688	261,392,241
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (51,982,441)	\$ (63,552,063)	\$ (48,610,500)	\$ (50,366,969)	\$ (49,860,255)	\$ (49,898,281)	\$ (50,870,045)	\$ (51,858,557)
EPA in Excess to LCFF Funding	\$ 51,982,441	\$ 63,552,063	\$ 48,610,500	\$ 50,366,969	\$ 49,860,255	\$ 49,898,281	\$ 50,870,045	\$ 51,858,557
Total LCFF Entitlement	201,885,701	219,307,137	244,497,586	253,070,635	251,447,203	251,431,036	256,282,688	261,392,241
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 51,982,441	\$ 63,552,063	\$ 48,610,500	\$ 50,366,969	\$ 49,860,255	\$ 49,898,281	\$ 50,870,045	\$ 51,858,557
EPA, Current Year (Object Code 8012)	\$ 51,982,441	\$ 63,552,063	\$ 48,610,500	\$ 50,366,969	\$ 49,860,255	\$ 49,898,281	\$ 50,870,045	\$ 51,858,557
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 37,005.00	\$ (8,284,389.00)	\$ (9,256,197.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Coachella Valley Unified (73676) - 2023-24 Adopted Budget				5/25/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 143,957,767	\$ 151,037,902	\$ 167,771,617	\$ 173,945,480	\$ 172,333,900	\$ 172,391,070	\$ 175,752,889	\$ 179,167,852
Supplemental and Concentration Grant funding in the LCAP year	\$ 54,904,051	\$ 65,245,352	\$ 73,044,407	\$ 75,140,968	\$ 74,972,140	\$ 74,762,559	\$ 76,115,942	\$ 77,671,055
Percentage to Increase or Improve Services	38.14%	43.20%	43.54%	43.20%	43.50%	43.37%	43.31%	43.35%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	17,297	16,625	16,455	16,246	16,056	15,866	15,676	15,486
COE Enrollment	72	75	77	77	77	77	77	77
Total Enrollment	17,369	16,700	16,532	16,323	16,133	15,943	15,753	15,563
Unduplicated Pupil Count	16,329	15,258	15,420	15,154	14,913	14,793	14,591	14,404
COE Unduplicated Pupil Count	65	67	63	63	63	63	63	63
Total Unduplicated Pupil Count	16,394	15,325	15,483	15,217	14,976	14,856	14,654	14,467
Rolling %, Supplemental Grant	93.7700%	92.8800%	93.2800%	92.8800%	93.2400%	93.0800%	93.0100%	93.0600%
Rolling %, Concentration Grant	93.7700%	92.8800%	93.2800%	92.8800%	93.2400%	93.0800%	93.0100%	93.0600%

Coachella Valley Unified (73676) - 2023-24 Adopted Budget								
5/25/2023								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	Non Applicable Until 2022-23		5,087.13	5,087.13	4,710.75	4,432.35	4,376.05	4,324.87
Grades 4-6			3,935.56	3,935.56	3,684.67	3,468.98	3,424.92	3,384.86
Grades 7-8			2,766.80	2,766.80	2,242.97	2,214.48	2,188.58	2,162.68
Grades 9-12			4,897.51	4,897.51	4,913.18	4,485.92	4,428.94	4,377.15
LCFF Subtotal	-	-	16,687.00	16,687.00	15,672.00	14,630.22	14,444.40	14,275.47
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	16,687.00	16,687.00	15,672.00	14,630.22	14,444.40	14,275.47
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	Non Applicable Until 2022-23	5,087.13	5,087.13	4,710.75	4,432.35	4,376.05	4,324.87	4,273.70
Grades 4-6		3,935.56	3,935.56	3,684.67	3,468.98	3,424.92	3,384.86	3,344.81
Grades 7-8		2,766.80	2,766.80	2,363.40	2,242.97	2,214.48	2,188.58	2,162.68
Grades 9-12		4,897.51	4,897.51	4,913.18	4,485.92	4,428.94	4,377.15	4,325.35
LCFF Subtotal	-	16,687.00	16,687.00	15,672.00	14,630.22	14,444.40	14,275.47	14,106.54
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	16,687.00	16,687.00	15,672.00	14,630.22	14,444.40	14,275.47	14,106.54
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	5,087.13	5,087.13	4,710.75	4,432.35	4,376.05	4,324.87	4,273.70	4,222.52
Grades 4-6	3,935.56	3,935.56	3,684.67	3,468.98	3,424.92	3,384.86	3,344.81	3,304.75
Grades 7-8	2,766.80	2,766.80	2,363.40	2,242.97	2,214.48	2,188.58	2,162.68	2,136.79
Grades 9-12	4,897.51	4,897.51	4,913.18	4,447.37	4,390.39	4,338.60	4,286.80	4,235.00
LCFF Subtotal	16,687.00	16,687.00	15,672.00	14,591.67	14,405.85	14,236.92	14,067.99	13,899.06
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	16,687.00	16,687.00	15,672.00	14,591.67	14,405.85	14,236.92	14,067.99	13,899.06
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	Non Applicable Until 2022-23		4,961.67	4,743.41	4,506.38	4,377.76	4,324.87	4,273.70
Grades 4-6			3,851.93	3,696.40	3,526.19	3,426.25	3,384.86	3,344.81
Grades 7-8			2,632.33	2,457.72	2,273.62	2,215.34	2,188.58	2,162.68
Grades 9-12			4,902.73	4,752.69	4,596.50	4,417.82	4,364.30	4,312.50
LCFF Subtotal			16,348.66	15,650.22	14,902.69	14,437.17	14,262.61	14,093.69
NSS			-	-	-	-	-	-
Combined Subtotal			16,348.66	15,650.22	14,902.69	14,437.17	14,262.61	14,093.69
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	(38.55)	(38.55)	(38.55)	(38.55)	(38.55)
Current Year ADA								
Grades TK-3	5,087.13	4,710.75	4,432.35	4,376.05	4,324.87	4,273.70	4,222.52	4,171.34
Grades 4-6	3,935.56	3,684.67	3,468.98	3,424.92	3,384.86	3,344.81	3,304.75	3,264.70
Grades 7-8	2,766.80	2,363.40	2,242.97	2,214.48	2,188.58	2,162.68	2,136.79	2,110.89
Grades 9-12	4,897.51	4,913.18	4,485.92	4,428.94	4,377.15	4,325.35	4,273.55	4,221.75
LCFF Subtotal	16,687.00	15,672.00	14,630.22	14,444.40	14,275.47	14,106.54	13,937.61	13,768.68
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	16,687.00	15,672.00	14,630.22	14,444.40	14,275.47	14,106.54	13,937.61	13,768.68
Change in LCFF ADA (excludes NSS ADA)	-	(1,015.00)	(1,041.78)	(147.27)	(130.38)	(130.38)	(130.38)	(130.38)
	No Change	Decline	Decline	Decline	Decline	Decline	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	5,087.13	5,087.13	4,961.67	4,743.41	4,506.38	4,377.76	4,324.87	4,273.70
Grades 4-6	3,935.56	3,935.56	3,851.93	3,696.40	3,526.19	3,426.25	3,384.86	3,344.81
Grades 7-8	2,766.80	2,766.80	2,632.33	2,457.72	2,273.62	2,215.34	2,188.58	2,162.68
Grades 9-12	4,897.51	4,897.51	4,902.73	4,752.69	4,596.50	4,417.82	4,364.30	4,312.50
Subtotal	16,687.00	16,687.00	16,348.66	15,650.22	14,902.69	14,437.17	14,262.61	14,093.69
	Current	Prior	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-

Coachella Valley Unified (73676) - 2023-24 Adopted Budget				5/25/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-

Coachella Valley Unified (73676) - 2023-24 Adopted Budget				5/25/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
NPS, CDS, & COE Operated								
Grades TK-3	4.15	4.85	3.57	3.57	3.57	3.57	3.57	3.57
Grades 4-6	4.69	1.00	2.47	2.47	2.47	2.47	2.47	2.47
Grades 7-8	3.22	3.98	1.92	1.92	1.92	1.92	1.92	1.92
Grades 9-12	71.47	50.98	51.26	51.26	51.26	51.26	51.26	51.26
Subtotal	83.53	60.81	59.22	59.22	59.22	59.22	59.22	59.22
ACTUAL ADA (Current Year Only)								
Grades TK-3	5,091.28	4,715.60	4,435.92	4,379.62	4,328.44	4,277.27	4,226.09	4,174.91
Grades 4-6	3,940.25	3,685.67	3,471.45	3,427.39	3,387.33	3,347.28	3,307.22	3,267.17
Grades 7-8	2,770.02	2,367.38	2,244.89	2,216.40	2,190.50	2,164.60	2,138.71	2,112.81
Grades 9-12	4,968.98	4,964.16	4,537.18	4,480.20	4,428.41	4,376.61	4,324.81	4,273.01
Total Actual ADA	16,770.53	15,732.81	14,689.44	14,503.62	14,334.69	14,165.76	13,996.83	13,827.90
TOTAL FUNDED ADA								
Grades TK-3	5,091.28	5,091.98	4,965.24	4,746.98	4,509.95	4,381.33	4,328.44	4,277.27
Grades 4-6	3,940.25	3,936.56	3,854.40	3,698.87	3,528.66	3,428.72	3,387.33	3,347.28
Grades 7-8	2,770.02	2,770.78	2,634.25	2,459.64	2,275.54	2,217.26	2,190.50	2,164.60
Grades 9-12	4,968.98	4,948.49	4,953.99	4,803.95	4,647.76	4,469.08	4,415.56	4,363.76
Total Funded ADA	16,770.53	16,747.81	16,407.88	15,709.44	14,961.91	14,496.39	14,321.83	14,152.91
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	1,015.00	1,718.44	1,205.82	627.22	330.63	325.00	325.01
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	233.80	233.80	233.80	233.80	233.80	233.80

Coachella Valley Unified (73676) - 2023-24 Adopted Budget									
5/25/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 11,746	\$ 12,795	\$ 14,525	\$ 15,682	\$ 16,334	\$ 16,854	\$ 17,386	\$ 17,940	
Grades 4-6	\$ 10,800	\$ 11,764	\$ 13,355	\$ 14,419	\$ 15,019	\$ 15,498	\$ 15,986	\$ 16,495	
Grades 7-8	\$ 11,120	\$ 12,112	\$ 13,751	\$ 14,845	\$ 15,463	\$ 15,955	\$ 16,458	\$ 16,983	
Grades 9-12	\$ 13,223	\$ 14,401	\$ 16,350	\$ 17,652	\$ 18,387	\$ 18,973	\$ 19,570	\$ 20,195	
Base Grants									
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731	
Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847	
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088	
Prorated Base Grants									
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503	
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301	
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369	
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818	
Actual - 1.00 ADA, Local UPP as follows:									
	93.77%	92.88%	93.28%	92.88%	93.24%	93.08%	93.01%	93.06%	
Grades TK-3	\$ 1,595	\$ 1,660	\$ 1,888	\$ 2,034	\$ 2,123	\$ 2,188	\$ 2,257	\$ 2,329	
Grades 4-6	\$ 1,466	\$ 1,526	\$ 1,736	\$ 1,870	\$ 1,952	\$ 2,012	\$ 2,075	\$ 2,142	
Grades 7-8	\$ 1,510	\$ 1,571	\$ 1,787	\$ 1,926	\$ 2,009	\$ 2,072	\$ 2,136	\$ 2,205	
Grades 9-12	\$ 1,795	\$ 1,868	\$ 2,125	\$ 2,290	\$ 2,389	\$ 2,464	\$ 2,540	\$ 2,622	
Concentration Grant (>55% population)									
	50%	65%	65%	65%	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135	
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480	
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701	
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157	
Actual - 1.00 ADA, Local UPP >55% as follows:									
	38.7700%	37.8800%	38.2800%	37.8800%	38.2400%	38.0800%	38.0100%	38.0600%	
Grades TK-3	\$ 1,648	\$ 2,200	\$ 2,518	\$ 2,696	\$ 2,829	\$ 2,910	\$ 2,997	\$ 3,096	
Grades 4-6	\$ 1,516	\$ 2,023	\$ 2,315	\$ 2,479	\$ 2,601	\$ 2,676	\$ 2,756	\$ 2,847	
Grades 7-8	\$ 1,560	\$ 2,083	\$ 2,384	\$ 2,553	\$ 2,678	\$ 2,755	\$ 2,837	\$ 2,931	
Grades 9-12	\$ 1,856	\$ 2,476	\$ 2,834	\$ 3,035	\$ 3,185	\$ 3,276	\$ 3,374	\$ 3,485	