

Forestville Union School District

Original Budget Adoption

2023-2024

Introduction

This Budget provides an opportunity for the review of the District's financial status for the 2023-2024 academic year. In addition, projections are provided of revenue and expenditures for two additional subsequent years. This report includes the General Fund, which is comprised of the Elementary and Charter schools combined, as well as the other funds: Cafeteria; Capital Facilities; and Special Reserve for Capital Projects.

This Budget certifies whether the District will be able to meet its financial obligations for the current and two succeeding fiscal years. The Board certifies that the District meets one of the following:

- **Positive:** the District is able to meet its financial obligations for the current and two subsequent fiscal years.
- **Qualified:** the District may not be able to meet obligations for the current and two subsequent fiscal years.
- **Negative:** the District will not meet its obligation for the current or one subsequent fiscal year.

District staff are recommending that the Forestville Union School District Board of Education approve the 2023-2024 **Positive** Budget for the District.

LCAP & Final Budget

The Local Control and Accountability Plan (LCAP) is a critical part of California's Local Control Funding Formula (LCFF). The LCAP is a tool for local educational agencies to set goals, plan actions, and leverage resources to meet those goals to improve student outcomes.

The 2021-2024 LCAP features three strategic goals that align with our plan and encompasses a continued focus on providing all students a well-balanced, safe, and equitable learning experience. The three collaborative developed goals are to:

- Forestville School will establish and align school-wide, data-driven systems of academic, social-emotional, and behavioral supports to more effectively meet the needs of each and every student, allowing all students to participate in the general education curriculum, instruction, and activities of their grade level in a most inclusive environment. We will utilize California's Multi-Tiered System of Support (CA MTSS) Framework.
The path for every child to succeed involves transformation that:
 - 1) Enhances equitable access to opportunity and supports.
 - 2) Closes the achievement gap for all students: Achievement increases for all students as measured by district benchmark assessments in ELA and math that are aligned to the CCSS and NGSS. Monitor and close any achievement gaps between all students as compared to the following significant subgroups: EL students, Hispanic/Latino students, socio-economically disadvantaged students and students with disabilities.
Leveled high quality English-language development is provided for English Learners in ELD classes/groups. All teachers use ELD standards and instructional strategies that

increase access to content for English Learners. Monitor student progress towards re-designation.

3) Develops the whole child Priority 2, 4, 8

- Full implementation of our Social Emotional Learning (SEL) curriculum and program that creates and sustains a safe culture and environment for all students as well as builds a welcoming campus for faculty, staff, and community members where everyone feels connected and supported.

Student engagement and climate will improve by:

Celebrating personal achievement and good behavior

On-going training and coaching in our SEL curriculum and program for teachers, staff, and parents

Establishing and maintaining our norms of behavior

Providing additional counseling and school psychologist time to support students, staff, and families

Creating meaningful parent involvement

Continuing to support enrichment classes and activities, like sports, music, clubs, etc.

(Priorities 3, 5, and 6)

- The metrics and actions described below will continue to be implemented and monitored to ensure that the progress made within Priority 1, Priority 5 and the implementation of academic content and performance standards in Priority 2 as well as student access and enrollment in all required areas of study (Priority 7) will be maintained over the coming three years. These areas will be evaluated on an annual basis to ensure maintenance of progress and metrics and actions will be reevaluated as necessary to determine if there is a need to elevate a priority to a broad or focus goal.

Executive Summary

On May 12, 2023, The Governors May Revision was released. Following two years of unprecedented growth, the May Revision holds the line without making significant reductions over the Governor's Budget proposal from January 2023. However, since the Governor's January proposal, the monthly revenue shortfalls have continued, which have resulted in California's budget short fall to grow from January's estimates of \$22.5 billion to \$31.5 billion. Even with the short fall, the May Revision does not project a recession. Although, the May Revision does recognize the increased risks that could significantly change the state's fiscal trajectory, and if realized would result in necessary reductions. These risks include: higher interest rates; uncertainty in financial institutions; and delayed tax receipts from fall filing deadlines. As a result of the risks, the state underscores the reason the May Revision does not reflect a withdrawal from the Budget Stabilization Account (BSA) by stating, "this [BSA] reserve will help protect the state from having to make the kind of drastic reductions to core programs that marked the state's efforts to close significant deficits in the past."

The May Revision addressed the budget shortfall of \$31.5 billion by proposing additional steps and modified measures already presented in January. For K12 education, the May Revision projects to fund 2023-2024's cost of living adjustment of 8.22%, maintain the \$300 million for the Equity Multiplier, continue to fund expanded eligibility for Transitional Kindergarten and

Universal School Meals program, and an increase to county offices of education serving students in juvenile court and other alternative school settings. January's Budget reduction to the Arts, Music, and Instructional Materials Discretionary Block Grant increased, resulting in a -50% cut (up from 33% in January.) Additionally, the May Revision proposes to reduce the 2022-2023 Learning Recovery Emergency Block Grant by -32% (changing funding from \$7.9 billion to \$5.4 billion.) However, the May Revision proposes to extend the spending timeline of Expanded Learning Opportunities Program (ELOP) dollars for fiscal year 2021-2022 and 2022-2023 from June 30, 2023 to June 30, 2024.

The included Budget comprises of conservative estimates in regard to expected cash flows while maintaining an aggressive pursuit of educational initiatives and providing the resources and personnel our students need to succeed in the classroom. Initial Budget assumptions for the upcoming school year are preliminary in nature and are based upon the best and most current information available from both internal and external sources. The District updates its assumptions, Budget, and projections throughout the year whenever significant and reliable information becomes available.

The District is also fortunate to have a Board of Education that expects high quality work and is supportive of improvement efforts towards this end. The District appreciates its Board of Education and thanks its members for their continued support, input, and guidance. Your support is more important now than ever in these changing times. In the coming weeks, the State will adopt the Budget, and more information for local educational agencies will become available.

Challenges

There are uncertain factors that affect any financial projection for the District. The District is a *Basic Aid* District. As a *Basic Aid* District, property taxes are the major source of revenue. The District receives more property tax revenue than the state would provide in the *Local Control Funding Formula* (LCFF) calculation. While this is a positive situation, there are challenges: 1) once the additional revenue is spent for on-going costs, there is no buffer if the property taxes increase less than the continuing costs; 2) property taxes may decline during a recessionary period and the State provides no revenue to offset the loss of revenue because the property taxes are already greater than State LCFF Revenue; 3) if enrollment increases, there is no additional revenue to cover the increased costs for additional students. The County Treasurer confirmed that the official property tax numbers are not expected to increase at this time.

The District receives additional revenue for students who live outside the boundaries of the District. *District of Choice* is revenue generated by District students and *Basic Aid Supplement* is generated by Charter students. This revenue may be eliminated at any time.

Enrollment

Enrollment is estimated to be 223 students for the 2023-2024 academic year. The enrollment for the 2022-2023 academic year was 221. The District projects enrollment to remain steady for the 2023-2024 academic year and both subsequent years.

Average Daily Attendance

The Average Daily Attendance is estimated to be 205.42 for the 2023-2024 academic year. ADA for the 2022-2023 academic year was also 203.42. The District projects ADA to remain steady for the 2023-2024 academic year and both subsequent years.

Revenues – At – A – Glance

General Fund revenues come from four major sources:

LCFF Revenue Sources: This category includes funds from local property taxes, LCFF Hold harmless provision and Proposition 30, the Education Protection Act (EPA). LCFF Revenues account for 83% of the District's total revenue.

Federal Revenue Sources: Federal assistance funds provide for specific categorical programs. These programs are designed to supplement the regular education programs of the District. Federal Revenue accounts for 9% of the District's total revenue. During the 2022-2023 academic year, Federal Revenue accounted for 5% of the District's total revenue.

State Revenue Sources: State funds are allocated to the District for state categorical programs awarded to the District for which the States serves as the grantor agency. State Revenue accounts for 5% of the District's total revenue. During the 2022-2023 academic year, State Revenue accounted for 22% of the District's total revenue.

Local Revenue Sources: Revenues that are received from interest earnings, donations, local grant/awards, leases and rental income, transportation fees, and other local sources. Local revenues account for 3% of the Districts total revenue. During the 2022-2023 academic year, Local Revenue accounted for 1% of the District's total revenue.

Expenditures – At – A – Glance

The Budget consists of seven (7) expenditure areas:

- Certificated Salaries
- Classified Salaries
- Employee Benefits
- Books and Supplies
- Capital Outlay
- Contract and Operating
- Other Outgo (inter-fund transfers, etc.)

Summary

Expenditures related to employee compensation represent 70% of the total general fund budget. The remaining 30% is spent on books and supplies, other services, capital outlay, and payments to other educational agencies.

Beginning Fund Balance

The total general fund balance is beginning the 2023-2024 academic year at \$3,227,008.95. The total general fund balance for the 2021-2022 academic year began at \$2,400,973.18. The 2023-2024 Estimated Actuals continue to reflect a balanced budget. With the close of the 2022-2023 fiscal year, the actual beginning fund balance will increase due to carryover funds earmarked for specific programs and school sites. The actual 2023-2024 beginning fund balance will be updated and reported at the First Interim Financial Reporting Period (after the 2022-2023 financial records are closed.)

Ending Fund Balance

The total general fund balance for the 2023-2024 academic year is set to end at \$2,853,895.95. This is a decrease of \$373,113 from the beginning fund balance of the same academic year. The terminology of the District's ending fund balance for the 2023-2024 academic year reflects categories of: non-spendable; restricted; committed; assigned and unassigned. The 2023-2024 budget shows the General Fund operating income budget of \$5,367,924 and the operating expense budget of \$5,629,942.

General Fund Summary

The following narrative is divided into the major categories of the budget and is a comparison of the Fiscal Year 2022-2023 Estimated Actuals and the 2023-2024 Original Budget. Actual revenues and expenditures for 2022-2023 were considered in the development of this budget.

Revenues

- *LCFF Sources* are projected at \$4,448,732 for the 2023-2024 academic year. This amount is a decrease of \$51,860 from the 2022-2023 Estimated Actuals.
- *Federal Revenues* are projected at \$494,817 for the 2023-2024 academic year. This amount is an increase of \$210,118 from the 2022-2023 Estimated Actuals. The increase of revenue is attributed to previous one-time funding provided, during the 2021-2022 academic year, for emergency relief under the ESSER III.
- *Other State Revenue* is projected at \$248,462 for the 2023-2024 academic year. This amount is a decrease of \$1,145,579 from the 2022-2023 Estimated Actuals. During fiscal year 2022-2023, the District received an unprecedented amount of Revenue with allocations such as: Universal TK; Kitchen Infrastructure and Training; Extended Learning Opportunity Program; Educator Effectiveness; Learning Recovery Block Grant; Arts, Music, and Instructional Materials Block Grant; and, Charter School Declining Enrollment Relief Grant.
- *Other Local Revenue* is projected at \$175,913 for the 2023-2024 academic year. This amount is a decrease of \$38,097 from the 2022-2023 Estimated Actuals.

Expenditures

- 1000 – Certificated Salaries

The expenditures for Certificated salaries are projected at \$1,794,658 for the 2023-2024 academic year. This amount is a \$48,880 decrease from the 2023-2024 Estimated Actuals and does not include a 1.0 FTE for Single Subject - Mathematics. These expenditures have been adjusted to reflect current position control of the district. The total certificated Full-Time Equivalent is projected to be 15.80 FTE for 2023-2024. All step and column increases have been projected.

- 2000 – Classified Salaries

The expenditures for Classified salaries are projected at \$899,243 for the 2023-2024 academic year. This amount is a \$59,833 increase from the 2022-2023 Estimated Actuals. These expenditures have been adjusted to reflect current position control and the needs of the district. The total classified Full-Time Equivalent is projected to be 13.275 FTE for 2023-2024. All step and column increases have been projected.

Certificated and Classified negotiations have been settled for 2023-2024 and as a result, salary increases are included in this budget.

- 3000 – Benefits

The expenditures for Benefits are projected at \$1,222,889 for the 2023-2024 academic year. This amount is an increase of \$64,912 from the 2022-2023 Estimated Actuals. In addition to the statutorily required benefits, the District contributes a fixed amount for health and welfare benefits for its employees. These benefits include medical, dental, vision and life insurance.

- 4000 – Books & Supplies

The expenditures for Books and Supplies are projected at \$215,667 for the 2023-2024 academic year. This is an increase of \$54,553 from the 2022-2023 Estimated Actuals. This increase is projected to cover the inflationary increases in pricing of books and supplies.

- 5000 – Contracted Services & Other Operating Expenses

The expenditures related to Services and Other Operating Expense are projected at \$1,217,686 for the 2023-2024 academic year. This amount is a decrease of \$64,912 from the 2022-2023 Estimated Actuals. This budget projects expenditures in this category for routine maintenance, utilities, insurance, special education, pupil transportation and technology.

- 6000 – Capital Outlay

The expenditures for Capital Outlay are projected at \$NULL for the 2023-2024 academic year. The District intends to utilize its Measure D proceeds for Capital Outlay during the 2023-2024 academic year.

- 7000 – Other Outgo

The expenditures for Other Outgo are projected at \$279,799. This amount is the same as the 2022-2023 Board Approved Operating Budget. This category does not have a substantial monetary increase or decrease as there is no outside placement costs for programs at this time.

- Transfers Out

The district continues to support school nutrition during this incredible difficult time. It is anticipated that a contribution of \$111,095 will be required to maintain operations associated with serving meals to students during the 2023-2024 academic year.

Contributions

Contributions from the General Fund are \$622,861 for the 2023-2024 academic year. This amount is a decrease of \$24,055 in contributions for our Special Education Program from the 2022-2023 academic year. Federal Revenue increased for Special Education during the 2022-2023 school year with additional ARP (3305 & 3308) allocations.

Cash Flow

The District continues to project that it will be able to maintain a positive cash balance at the beginning and close of the 2021-2022 academic year.

Multi-Year Projection

The District projects following conditions to occur during the current and two subsequent years detailed in this Budget:

Deficit Spending and the Fund Balance

The District has increasing deficit spending due to increasing costs related to expenditures and the lack of increased funding from property taxes and state revenue.

It is projected there will be deficit spending of \$262,018 during the 2023-2024 academic year, as well as continued [additional] deficit spending of \$341,711 during the 2024-2025 academic year and \$451,335 during the 2025-2026 academic year.

Fund Balance in the General Fund

In all three (3) years marked in this Budget, the Fund Balance includes the following committed and assigned amounts:

- A 5% required Reserve for Economic Uncertainty
- A 10% additional Reserve for Economic Uncertainty
- A 3% Reserve for Restricted Maintenance.

Summary

The General Fund is positive for the 2023-2024 academic year and two subsequent years. However, the fund shows an increase in deficit spending within the district's Multi-Year Projection.

Other Funds

The Cafeteria Fund revenue comes from the Federal government and State reimbursements. The District projects the Federal Government at State of California to offer a reimbursement rate non-dependent on a student's qualifying status for the *Free or Reduced Price Meals* (FRPM). The expenditures for the Cafeteria Fund are expected to exceed revenue and the District is projecting required contributions from the General Fund in the amount of \$111,095 for the 2023-2024 academic year.

The Capital Facilities (Developer Fee) Fund has a beginning fund balance of \$12,697. The ending fund balance is projected as the same, all of which is restricted monies.

The Special Reserve Fund for Capital Projects has a beginning fund balance of \$278,694. This includes committed funds from an earlier construction project for the Multi-Purpose Room.

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: Forestville Union School District

Date: June 12, 2023

Adoption Date: June 22, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Forestville Union School District

Date: June 15, 2023

Time: 6:00pm PST

Contact person for additional information on the budget reports:

Name: W James Donner

Title: Chief Business Official

Telephone: 707-887-2279 x 7705

E-mail: jdonner@forestvilleusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/22/2023	
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



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	4,439,463.00	61,129.00	4,500,592.00	4,388,204.00	60,528.00	4,448,732.00	-1.2%
2) Federal Revenue		8100-8299	0.00	284,699.00	284,699.00	0.00	494,817.00	494,817.00	73.8%
3) Other State Revenue		8300-8599	415,708.40	978,333.00	1,394,041.40	43,289.00	205,173.00	248,462.00	-82.2%
4) Other Local Revenue		8600-8799	130,728.27	83,282.45	214,010.72	114,200.00	61,713.00	175,913.00	-17.8%
5) TOTAL, REVENUES			4,985,899.67	1,407,443.45	6,393,343.12	4,545,693.00	822,231.00	5,367,924.00	-16.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,541,270.49	302,267.68	1,843,538.17	1,517,073.00	277,585.00	1,794,658.00	-2.7%
2) Classified Salaries		2000-2999	758,700.57	80,709.91	839,410.48	829,556.00	69,687.00	899,243.00	7.1%
3) Employee Benefits		3000-3999	901,078.00	315,640.00	1,216,718.00	913,290.00	309,599.00	1,222,889.00	0.5%
4) Books and Supplies		4000-4999	109,422.44	51,691.54	161,113.98	163,668.00	51,999.00	215,667.00	33.9%
5) Services and Other Operating Expenditures		5000-5999	704,522.68	448,251.54	1,152,774.22	565,231.00	652,455.00	1,217,686.00	5.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	72,657.50	72,657.50	0.00	279,799.00	279,799.00	285.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,014,994.18	1,271,218.17	5,286,212.35	3,988,818.00	1,641,124.00	5,629,942.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			970,905.49	136,225.28	1,107,130.77	556,875.00	(818,893.00)	(262,018.00)	-123.7%
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	111,095.00	0.00	111,095.00	111,095.00	0.00	111,095.00	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	(816,916.00)	646,916.00	(170,000.00)	(622,861.00)	622,861.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(928,011.00)	646,916.00	(281,095.00)	(733,956.00)	622,861.00	(111,095.00)	-60.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,894.49	783,141.28	826,035.77	(177,081.00)	(196,032.00)	(373,113.00)	-145.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,897,282.23	503,690.95	2,400,973.18	1,940,176.72	1,286,832.23	3,227,008.95	34.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,897,282.23	503,690.95	2,400,973.18	1,940,176.72	1,286,832.23	3,227,008.95	34.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,897,282.23	503,690.95	2,400,973.18	1,940,176.72	1,286,832.23	3,227,008.95	34.4%
2) Ending Balance, June 30 (E + F1e)			1,940,176.72	1,286,832.23	3,227,008.95	1,763,095.72	1,090,800.23	2,853,895.95	-11.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	16,672.58	0.00	16,672.58	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,286,832.23	1,286,832.23	0.00	1,090,800.23	1,090,800.23	-15.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	574,104.00	0.00	574,104.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	287,052.00	0.00	287,052.00	New
Unassigned/Unappropriated Amount		9790	1,921,504.14	0.00	1,921,504.14	901,939.72	0.00	901,939.72	-53.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,913,660.92	638,462.62	3,552,123.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,800.00	0.00	1,800.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	.17	0.00	.17				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	120,000.00	0.00	120,000.00				
6) Stores		9320	0.00	0.00	0.00				



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	16,672.58	0.00	16,672.58				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,054,133.67	638,462.62	3,692,596.29				
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	(47,225.80)	0.00	(47,225.80)				
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			(47,225.80)	0.00	(47,225.80)				
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)			3,101,359.47	638,462.62	3,739,822.09				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	703,935.00	0.00	703,935.00	653,814.00	0.00	653,814.00	-7.1%
Education Protection Account State Aid - Current Year		8012	41,092.00	0.00	41,092.00	41,272.00	0.00	41,272.00	0.4%
State Aid - Prior Years		8019	1,318.00	0.00	1,318.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	17,737.00	0.00	17,737.00	17,737.00	0.00	17,737.00	0.0%
Timber Yield Tax		8022	2,400.00	0.00	2,400.00	2,400.00	0.00	2,400.00	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	3,561,914.00	0.00	3,561,914.00	3,561,914.00	0.00	3,561,914.00	0.0%
Unsecured Roll Taxes		8042	111,067.00	0.00	111,067.00	111,067.00	0.00	111,067.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			4,439,463.00	0.00	4,439,463.00	4,388,204.00	0.00	4,388,204.00	-1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	61,129.00	61,129.00	0.00	60,528.00	60,528.00	-1.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,439,463.00	61,129.00	4,500,592.00	4,388,204.00	60,528.00	4,448,732.00	-1.2%
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	58,193.00	58,193.00	0.00	78,470.00	78,470.00	34.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	13,163.00	13,163.00	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		37,041.00	37,041.00		35,330.00	35,330.00	-4.6%
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		8,806.00	8,806.00		7,420.00	7,420.00	-15.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	170,659.00	170,659.00	0.00	350,434.00	350,434.00	105.3%
TOTAL, FEDERAL REVENUE			0.00	284,699.00	284,699.00	0.00	494,817.00	494,817.00	73.8%
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	106,630.00	106,630.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	4,889.00	0.00	4,889.00	5,379.00	0.00	5,379.00	10.0%
Lottery - Unrestricted and Instructional Materials		8560	38,210.40	14,625.00	52,835.40	37,910.00	14,941.00	52,851.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
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	372,609.00	857,078.00	1,229,687.00	0.00	190,232.00	190,232.00	-84.5%
TOTAL, OTHER STATE REVENUE			415,708.40	978,333.00	1,394,041.40	43,289.00	205,173.00	248,462.00	-82.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,200.00	0.00	7,200.00	7,200.00	0.00	7,200.00	0.0%
Interest		8660	17,085.64	0.00	17,085.64	25,000.00	0.00	25,000.00	46.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	54,000.00	0.00	54,000.00	80,000.00	0.00	80,000.00	48.1%
Other Local Revenue									

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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)	
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	52,442.63	38,528.45	90,971.08	2,000.00	22,300.00	24,300.00	-73.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		44,754.00	44,754.00		39,413.00	39,413.00	-11.9%
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			130,728.27	83,282.45	214,010.72	114,200.00	61,713.00	175,913.00	-17.8%
TOTAL, REVENUES			4,985,899.67	1,407,443.45	6,393,343.12	4,545,693.00	822,231.00	5,367,924.00	-16.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,237,867.18	230,795.80	1,468,662.98	1,201,083.00	193,795.00	1,394,878.00	-5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	297,753.31	71,471.88	369,225.19	299,990.00	63,790.00	363,780.00	3.9%
Other Certificated Salaries		1900	5,650.00	0.00	5,650.00	16,000.00	0.00	16,000.00	183.2%
TOTAL, CERTIFICATED SALARIES			1,541,270.49	302,267.68	1,843,538.17	1,517,073.00	277,585.00	1,794,658.00	-2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	171,690.23	66,276.43	237,966.66	199,595.00	69,687.00	269,282.00	13.2%
Classified Support Salaries		2200	189,946.66	0.00	189,946.66	208,228.00	0.00	208,228.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	140,385.00	0.00	140,385.00	147,162.00	0.00	147,162.00	4.8%
Clerical, Technical and Office Salaries		2400	152,806.18	0.00	152,806.18	176,162.00	0.00	176,162.00	15.3%
Other Classified Salaries		2900	103,872.50	14,433.48	118,305.98	98,389.00	0.00	98,389.00	-16.8%
TOTAL, CLASSIFIED SALARIES			758,700.57	80,709.91	839,410.48	629,556.00	69,687.00	699,243.00	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	263,981.86	244,413.48	508,395.34	269,215.00	228,729.00	497,944.00	-2.1%
PERS		3201-3202	186,645.49	20,617.78	207,263.27	220,444.00	18,592.00	239,036.00	15.3%
OASDI/Medicare/Alternative		3301-3302	79,475.28	11,003.37	90,478.65	83,872.00	8,998.00	92,870.00	2.6%
Health and Welfare Benefits		3401-3402	323,348.25	32,414.91	355,763.16	302,282.00	47,700.00	349,982.00	-1.6%
Unemployment Insurance		3501-3502	11,296.37	1,706.58	13,002.95	1,143.00	161.00	1,304.00	-90.0%
Workers' Compensation		3601-3602	36,330.75	5,483.88	41,814.63	36,334.00	5,419.00	41,753.00	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			901,078.00	315,640.00	1,216,718.00	913,290.00	309,599.00	1,222,889.00	0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	45,594.00	14,625.00	60,219.00	61,000.00	14,941.00	75,941.00	26.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	63,299.44	35,758.86	99,058.30	67,668.00	17,458.00	85,126.00	-14.1%
Noncapitalized Equipment		4400	0.00	647.58	647.58	35,000.00	18,600.00	53,600.00	8,177.0%
Food		4700	529.00	660.10	1,189.10	0.00	1,000.00	1,000.00	-15.9%
TOTAL, BOOKS AND SUPPLIES			109,422.44	51,691.54	161,113.98	163,668.00	51,999.00	215,667.00	33.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	180,465.00	0.00	180,465.00	175,431.00	0.00	175,431.00	-2.8%
Travel and Conferences		5200	11,655.87	8,806.00	20,461.87	10,100.00	10,806.00	20,906.00	2.2%
Dues and Memberships		5300	9,882.00	0.00	9,882.00	12,339.00	0.00	12,339.00	24.9%
Insurance	5400 - 5450		73,804.00	0.00	73,804.00	73,804.00	0.00	73,804.00	0.0%
Operations and Housekeeping Services		5500	153,808.76	0.00	153,808.76	178,250.00	0.00	178,250.00	15.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,349.73	26,825.33	52,175.06	23,412.00	0.00	23,412.00	-55.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	236,701.49	412,620.21	649,321.70	72,620.00	641,649.00	714,269.00	10.0%
Communications		5900	12,855.83	0.00	12,855.83	19,275.00	0.00	19,275.00	49.9%



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)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			704,522.68	448,251.54	1,152,774.22	565,231.00	652,455.00	1,217,686.00	5.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	72,657.50	72,657.50	0.00	279,799.00	279,799.00	285.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments			All Other	7221-7223					
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	72,657.50	72,657.50	0.00	279,799.00	279,799.00	285.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,014,994.18	1,271,218.17	5,286,212.35	3,988,818.00	1,641,124.00	5,629,942.00	6.5%
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	111,095.00	0.00	111,095.00	111,095.00	0.00	111,095.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			111,095.00	0.00	111,095.00	111,095.00	0.00	111,095.00	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%



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 Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
*Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(816,916.00)	646,916.00	(170,000.00)	(622,861.00)	622,861.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(816,916.00)	646,916.00	(170,000.00)	(622,861.00)	622,861.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(928,011.00)	646,916.00	(281,095.00)	(733,956.00)	622,861.00	(111,095.00)	-60.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,439,463.00	61,129.00	4,500,592.00	4,388,204.00	60,528.00	4,448,732.00	-1.2%
2) Federal Revenue		8100-8299	0.00	284,699.00	284,699.00	0.00	494,817.00	494,817.00	73.8%
3) Other State Revenue		8300-8599	415,708.40	978,333.00	1,394,041.40	43,289.00	205,173.00	248,462.00	-82.2%
4) Other-Local Revenue		8600-8799	130,728.27	83,282.45	214,010.72	114,200.00	61,713.00	175,913.00	-17.8%
5) TOTAL, REVENUES			4,985,899.67	1,407,443.45	6,393,343.12	4,545,693.00	822,231.00	5,367,924.00	-16.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,158,754.37	1,015,984.71	3,174,739.08	2,133,978.00	1,169,909.00	3,303,887.00	4.1%
2) Instruction - Related Services	2000-2999		445,163.67	17,380.04	462,543.71	373,006.00	16,086.00	389,092.00	-15.9%
3) Pupil Services	3000-3999		274,941.69	97,236.35	372,178.04	175,431.00	132,065.00	307,496.00	-17.4%
4) Ancillary Services	4000-4999		11,111.48	1,240.00	12,351.48	21,300.00	1,125.00	22,425.00	81.6%
5) Community Services	5000-5999		59,093.98	0.00	59,093.98	51,796.00	0.00	51,796.00	-12.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		642,704.83	22,027.00	664,731.83	734,184.00	19,904.00	754,088.00	13.4%
8) Plant Services	8000-8999		423,224.16	44,692.57	467,916.73	499,123.00	22,236.00	521,359.00	11.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	72,657.50	72,657.50	0.00	279,799.00	279,799.00	285.1%
10) TOTAL, EXPENDITURES			4,014,994.18	1,271,216.17	5,286,212.35	3,988,818.00	1,641,124.00	5,629,942.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			970,905.49	136,225.28	1,107,130.77	556,875.00	(818,893.00)	(262,018.00)	-123.7%
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	111,095.00	0.00	111,095.00	111,095.00	0.00	111,095.00	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		8960-8999	(816,916.00)	646,916.00	(170,000.00)	(622,861.00)	622,861.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(928,011.00)	646,916.00	(281,095.00)	(733,956.00)	622,861.00	(111,095.00)	-60.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,894.49	783,141.28	826,035.77	(177,081.00)	(196,032.00)	(373,113.00)	-145.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,897,282.23	503,690.95	2,400,973.18	1,940,176.72	1,286,832.23	3,227,008.95	34.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,897,282.23	503,690.95	2,400,973.18	1,940,176.72	1,286,832.23	3,227,008.95	34.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,897,282.23	503,690.95	2,400,973.18	1,940,176.72	1,286,832.23	3,227,008.95	34.4%
2) Ending Balance, June 30 (E + F1e)			1,940,176.72	1,286,832.23	3,227,008.95	1,763,095.72	1,090,800.23	2,853,895.95	-11.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	16,672.58	0.00	16,672.58	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,286,832.23	1,286,832.23	0.00	1,090,800.23	1,090,800.23	-15.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	574,104.00	0.00	574,104.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	287,052.00	0.00	287,052.00	New
Unassigned/Unappropriated Amount		9790	1,921,504.14	0.00	1,921,504.14	901,939.72	0.00	901,939.72	-53.1%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	169,041.00	167,791.00
5810	Other Restricted Federal	6,763.60	6,763.60
6266	Educator Effectiveness, FY 2021-22	84,336.00	84,336.00
6500	Special Education	204,570.09	160,196.09
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	145,078.00	12,864.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	135,582.29	116,732.29
7029	Child Nutrition: Food Service Staff Training Funds	3,386.00	0.00
7415	Classified School Employee Summer Assistance Program	22,538.00	22,538.00
7435	Learning Recovery Emergency Block Grant	250,870.00	250,870.00
7810	Other Restricted State	20,596.93	20,596.93
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	197,480.50	197,480.50
9010	Other Restricted Local	46,589.82	50,631.82
Total, Restricted Balance		1,286,632.23	1,090,800.23

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	57,460.00	60,000.00	4.4%
3) Other State Revenue		8300-8599	19,490.27	50,000.00	156.5%
4) Other Local Revenue		8600-8799	1,908.62	0.00	-100.0%
5) TOTAL, REVENUES			78,858.89	110,000.00	39.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	70,496.52	79,145.00	12.3%
3) Employee Benefits		3000-3999	36,447.85	41,572.00	14.1%
4) Books and Supplies		4000-4999	80,137.52	82,650.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	872.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			187,953.89	203,367.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,095.00)	(93,367.00)	-14.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	111,095.00	111,095.00	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			111,095.00	111,095.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	17,728.00	786.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,000.00	New
2) Ending Balance, June 30 (E + F1e)			2,000.00	19,728.00	886.4%
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	2,000.00	19,728.00	886.4%
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	37,519.08		
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			37,519.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	120,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			120,000.00		
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)			(82,480.92)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	57,460.00	60,000.00	4.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			57,460.00	60,000.00	4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,490.27	50,000.00	156.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,490.27	50,000.00	156.5%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,908.62	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,908.62	0.00	-100.0%
TOTAL, REVENUES			78,858.89	110,000.00	39.5%
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	70,496.52	79,145.00	12.3%
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			70,496.52	79,145.00	12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,688.12	21,116.00	19.4%
OASDI/Medicare/Alternative		3301-3302	5,275.73	6,055.00	14.8%
Health and Welfare Benefits		3401-3402	12,048.95	13,126.00	8.9%
Unemployment Insurance		3501-3502	344.82	40.00	-88.4%
Workers' Compensation		3601-3602	1,090.23	1,235.00	13.3%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			36,447.85	41,572.00	14.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	69.52	150.00	115.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	80,068.00	82,500.00	3.0%
TOTAL, BOOKS AND SUPPLIES			80,137.52	82,650.00	3.1%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	872.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			872.00	0.00	-100.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			187,953.89	203,367.00	8.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	111,095.00	111,095.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			111,095.00	111,095.00	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)			111,095.00	111,095.00	0.0%

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Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,460.00	60,000.00	4.4%
3) Other State Revenue		8300-8599	19,490.27	50,000.00	156.5%
4) Other Local Revenue		8600-8799	1,908.62	0.00	-100.0%
5) TOTAL, REVENUES			78,858.89	110,000.00	39.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		187,953.89	203,367.00	8.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			187,953.89	203,367.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(109,095.00)	(93,367.00)	-14.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	111,095.00	111,095.00	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			111,095.00	111,095.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	17,728.00	786.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,000.00	New
2) Ending Balance, June 30 (E + F1e)					
			2,000.00	19,728.00	886.4%
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	2,000.00	19,728.00	886.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,000.00	19,728.00
Total, Restricted Balance		2,000.00	19,728.00

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	12,697.09	12,697.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,697.09	12,697.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,697.09	12,697.09	0.0%
2) Ending Balance, June 30 (E + F1e)			12,697.09	12,697.09	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	12,668.54	12,668.54	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	28.55	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	28.55	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,284.64		
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			2,284.64		
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)			2,284.64		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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	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%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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					