

OAKLEY UNION ELEMENTARY SCHOOL DISTRICT

2023-24 PROPOSED BUDGET



Board of Trustees

Paul DiDonato, President
Ann Corridon
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Craig Pearson
Sherry Seat

Jeff Palmquist, Superintendent
Rianne Pfaltzgraff, Asst. Superintendent, Business Services

Approved by the
OUESD Board of Trustees on

Date 6/28/23

By [Signature]



TO: Superintendent and Board Members
FROM: Rianne Pfaltzgraff
DATE: June 28, 2023
RE: 2023-2024 Proposed Budget

Attached for your review is the proposed budget for the 2023-2024 fiscal year. Per regulations from the Local Control Funding Formula (LCFF) we are required to submit at a public hearing of our proposed budget along with our Local Control Accountability Plan (LCAP) for board and public comment and review, which was completed on June 14, 2023.

The Governor's May Revision fully funds the 8.22% proposed COLA and avoids cuts to ongoing education programs. However, the revision also shows a \$31.5 billion state budget deficit, which is up from approximately \$22.5 billion at the January budget proposal. This shortfall is compounded by the uncertainty of actual State revenue, with the April 15th tax deadline pushing out to October 16th. This will likely result in a "November" update to the 2023-2024 budget, which will provide more accurate information on the position of the State budget.

The May Revision includes proposals to further cut the Arts, Music, and Instructional Materials Block Grant (50% of total allocations as compared to a 30% proposed cut in January) and the Learning Recovery Emergency Block Grant (30% of total allocations as compared to a 0% proposed cut in January). Preliminary Legislative talks appear to support the Governor on fully funding the COLA and LCFF, which presents limited challenges to this year's General Fund budget. The Legislature is not in support of the amounts of proposed cuts to the block grants, but there is talk of reductions to the block grants. The forecast for 2024-25, 2025-2026, and 2026-2027 include significant challenges if State revenue does not materialize in October and upcoming years. This uncertainty, coupled with rising pension rates, increasing minimum wage costs, and expiring COVID relief funds raises the need to be conservative with our budget in out-going years and ensure long term fiscal solvency.

Oakley continues to meet the required minimum 3% reserve for all outgoing years and will be submitting a proposed budget that will yield a **positive certification**. The Certification is included in your packet in addition to the Criteria and Standards Review Summary and Supplemental Information. Areas of concern are highlighted in the Review Summary and explanations are provided for those areas producing "Not Met" in this letter.

2023/2024 Proposed Budget Assumptions:

- Cost of Living Adjustment 8.22% for LCFF and certain categorical programs (i.e. Special Education, Mandated Block Grant, Child Nutrition, State Preschool, and Foster Youth)
- California Consumer Price Index (CPI) = 3.54%
- Estimated Funded Average Daily Attendance (ADA) = 4,806.24 (Current Year)
- Estimate UPP = 2321 (45%)
- Estimated Enrollment = 5157 (2% increase from prior year)
- Lottery revenue based on \$170.00 unrestricted / \$67.00 restricted per prior year annual ADA
- Salary projections include changes as listed below:
 - Factors for annual step and column movement estimated at 2.5% Certificated and 1.5% Classified
 - Salary driven benefit costs reflect the most recently released percentages for 2023/2024 including adjustments to PERS rate (see below) and Unemployment Insurance Rates (down from 0.2% to .05%)
- Budgeted retirement rates
 - 26.68% PERS rate (1.31% increase from prior year)
 - 19.10% STRS rate (no change)

MULTI YEAR PROJECTION ASSUMPTIONS

- Estimated step increases at 2.5% for Certificated employees and 1.5% for Classified employees
- 2% enrollment increase for each of the subsequent years
- 45% UPP for subsequent years
- 93.5% attendance rate for 2024-2025 and a 94% attendance rate for 2025-2026
- Standard increases in pricing (as projected by CPI) for books and supplies, as well as capital outlay and service expenses.
- Special Education general fund contribution projected at 2.1% increase for the outgoing two subsequent years.

	2023-2024	2024-2025	2025-2026
COLA	8.22%	3.94%	3.29%
CPI	3.54%	3.02%	2.64%
STRS	19.10%	19.10%	19.10%
PERS	26.68%	27.70%	28.30%

	Demographic Study	Budget Projections*
2023-2024	5127	5157
2024-2025	5182	5260
2025-2026	5318	5365

**Based on 2% enrollment increase and recent trends.*

CRITERIA STANDARDS AND HIGHLIGHTS

The State of California requires that a Criteria and Standards Review Summary be included in each school district's Certification for the Adopted Budget. This has been placed in the packet for your review and certification. The information highlighted in this summary informs the School Board of any areas of concern or unusual variances for the budget year and two subsequent years that have been marked as "Not Met". There are no areas of concern on areas that have been marked as "Met".

2 – 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.

The standard percent of change for a district our size is 1%. We experienced a 3% increase in enrollment from 2021-2022 to 2022-2023, which is in alignment with the projections of our demographic study. We have conservatively projected a 2% increase in enrollment for the upcoming budget year and subsequent years.

6a – Projected operating revenues (e.g. federal, other state, and other local) are within the standard for the budget and two subsequent years.

One time revenues will be expiring in September of 2024 and are being expended fully in 23-24.

S5 – 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?

There was an increase in the contribution for Special Education costs due to higher enrollment of Special Education students and services.

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CHART OF ACCOUNTS 2022 - 2023

<u>FUND</u>		<u>Fund</u>
01	General Fund	xx
08	Fiduciary Activities	01-1100-1110-1000-102-0-000-1120
12	Child Development Fund	
13	Cafeteria Fund	
21	Bond Fund	
25	Capital Facilities Fund- Developer Fees	
35	County School Facility	
40	Special Reserve Fund for Capital Outlay	
51	Bond Interest / Redemption Fund	

<u>RESOURCE</u>	Unrestricted Resources	<u>Resource</u>
0000	Unrestricted	xxxx
0010	Raising Student Achievement	01-1100-1110-1000-102-0-000-1120
0011	Specific Needs Population	
0013	School Safety	
0016	Before/After School Program	
0020	Technology and Facility One Time Plan	
0092	Measure W Bond	
0187	State Testing	
0188	ELPAC	
0196	Donations	
0197	CCCSIG Safety Rebate	
0787	LCFF Supplemental/Concentration	
1100	State Lottery	
1400	Education Protection Act	

Federal Restricted Resources

2600	Expanded Learning Opportunity Program
3010	Title I
3212	Elementary and Secondary School Emergency Relief (ESSER) Fund II
3213	Elementary and Secondary School Emergency Relief (ESSER) Fund III
3214	Elementary and Secondary School Emergency Relief (ESSER) Fund III-Learning Loss
3215	Learning Loss Mitigation - Governor's Emergency Education Relief Fund
3216	Expanded Learning Opportunity Grant-ESSER II State Reserve
3217	Expanded Learning Opportunity Grant-GEER II
3218	Expanded Learning Opportunity Grant-ESSER III Emergency Needs
3219	Expanded Learning Opportunity Grant-ESSER III Learning Loss
3310	Special Ed - Local Assistance
3315	Special Ed - Preschool Federal Grant
3327	Special Ed - IDEA Mental Health
4035	Title II - Improving Teacher Quality
4127	Title IV - Student Support and Academic Enrichment Grants
4201	Title III - Immigrant Student Program
4203	Title III - Limited English Proficiency (LEP)
5058	Child Development Coronavirus Response and Relief - One Time Stipend
5059	Child Development America Rescue Plan (ARP) - One Time Stipend

CHART OF ACCOUNTS 2022 - 2023

Federal Restricted Resources Continued

5310	Child Nutrition: School Programs(School lunch,breakfast,milk)
5466	Child Nutrition: Supply Chain Assistance
5634	America Rescue Plan (ARP) Homeless Children II
5810	Pandemic EBT Local Administrative Grant

State Restricted Resources

6053	Universal Prekinder (UPK) Planning & Implementation Grant Program
6105	Child Development - State Preschool
6127	QRIS Grants
6230	Calif Clean Energy Jobs Act (Prop 39)
6266	Educator Effectiveness 21-22
6300	Restricted Lottery Instructional Materials
6500	Special Education
6536	Dispute Prevention and Resolution
6537	Learning Recovery Support
6546	Special Education - Mental Health
6547	Speical Educaiton Early Intervention Preschool Grant
6695	TUPE (Prop 56)
6762	Arts, Music and Instructional Materials Discretionary Block Grant
7028	Kitchen Infrastructure and Traning Funds-Infrastructure Upgrade Funds
7029	Kitchen Infrastructure and Traning Funds-Food Service Staff Training Funds
7032	Child Nutrition: Kitchen Infrastructure Upgrade 2022
7388	SB 117 COVID-19 LEA Response Funds
7422	In-Person Instruction (IPI) Grant
7425	Expanded Learning Opportunities (ELO) Grant
7426	Expanded Learning Opportunities (ELO) Grant-Paraprofessional Staff
7435	Learning Recovery Emergency Block Grant
7712	Oakley Modernization
7715	Carpenter Elementary
7716	Summer Lake Elementary
7718	Hardship Projects

Local Restricted Resources

8150	Ongoing Major Maintenance
9010	Local Grants
9011	PVF Grants
9013	Redeveloper Pass Through
9015	Medi-Cal Billing Option
9025	OUESD Families in Need
9035	CA Dept of Public Health Support Grant
9040	Comporehensive Literacy State Development Impact Study
9041	Comporehensive Literacy State Development Grant
9042	COE Social Emotional Learning Grant
9051	Emergency Connectivity Fund
9060	America Rescue Plan (ARP) Child Cart Stabilization Fund

CHART OF ACCOUNTS 2022 - 2023

9085 AB841 CA Schools Health, Air, Plumbing and Efficiency Grant

SCHOOL

101	Oakley Elementary	<u>School</u>	
102	Gehringer Elementary		xxx
103	O'Hara Park Middle School	01-1100-1110-1000-102-0-000-1120	
104	Laurel Elementary		
105	Vintage Parkway Elementary		
106	Delta Vista Middle School		
107	Iron House Elementary		
108	Almond Grove Elementary		
109	Summer Lake Elementary		
449	Student Support Services		
454	Special Education Preschool		
455	Summer Programs		
456	Breaks		
460	Curriculum and Instructional Services		
461	Technology		
463	Superintendent		
464	Board of Trustees		
465	Personnel / Human Resources		
467	Fiscal Services		
468	Maintenance / Grounds		
469	Custodial Services		
470	Community Services		

PROJECT YEAR

1	LCAP Goal 1 Activities	<u>Project Year</u>	x
2	LCAP Goal 2 Activities	01-1100-1110-1000-102-0-000-1120	
3	LCAP Goal 3 Activities		
4	LCAP Goal 4 Activities		
9	Hourly Programs		

DISTRICT USE ONLY

Used At District Discretion	<u>District Use Only</u>	xxx
	01-1100-1110-1000-102-0-000-1120	

OAKLEY SCHOOL DISTRICT

GENERAL FUND PERSONNEL (FTE by Resource)
2023 - 2024 Original Budget

GENERAL FUND - 01	
0000 / 1400 UNRESTRICTED RES	
Certificated:	
Teachers	200.600
Administrative Council	20.540
Other Certificated	0.000
Classified:	
Non Management	57.790
Administrative Council	17.980
Board Members	5.000
0010 RAISING STUDENT ACHV	
Classified:	
Administrative Council	0.000
Non Management	0.251
0013 SCHOOL SAFETY	
Classified / Non Management	14.514
0016 BF/AFTR SCHL PROGRAM	
Certificated Admin	0.520
Classified Admin	0.050
Classified Non Management	14.400
0787 LCFF SUPPL	
Certificated / Teachers	9.400
Certificated Admin	5.650
Other Certificated	0.000
Classified Non Management	12.376
Classified Admin Council	0.500
1100 LOTTERY UNRSTRCTD	
Classified Non Management	1.500
Certificated - Teachers	0.000
Classified Admin Council	1.000
3010 TITLE 1	
Certificated Admin	0.000
Certificated - Teachers	0.000
Classified:	
Administrative Council	0.000
Non Management	1.123
3213/3214/3219 ESSER III	
Certificated - Teachers	0.000
Non Management	7.250
Certificated Admin	1.000
Classified Admin	1.000
3216 ESSER II	
Certificated - Teachers	2.000
3310 / 6500/6536 SPECIAL ED	
Certificated:	
Teachers	40.500
Other Certificated	-
Administrative Council	1.740
Classified:	
Administrative Council	3.000
Non Management	56.594
3320/3315/6547 SPED PRESCHOOL	
Certificated Teachers	3.500
Certificated Admin	0.400

GENERAL FUND - 01 Continued	
3327 / 6546 MENTAL HEALTH	
Other Certificated	
Certificated Admin	3.500
Classified Admin Council	0.000
4035 TEACHER QUALITY	
Certificated / Teachers	0.000
4127 TITLE IV	
Classified Non Management	0.270
4203 TITLE III LEP	
Certificated / Teachers	0.000
Classified / Admin Council	
Certificated Admin Council	0.050
9015 MEDI-CAL	
Classified / Admin Council	0.470
9035 CA DEPT OF PUBLIC HEALTH	
Classified / Admin Council	1.000
9041 LITERACY STATE GRANT	
Certificated/ Admin Council	0.200
8150 RRM	
Classified:	
Administrative Council	2.000
Non Management	9.500
7425 EXPANDED LEARNING (ELO) GRANT	
Certificated / Teachers	0.0000
Certificated Admin Council	3.0000
Non Management	
7426 EXPANDING LEARNING GRANT -PARA STAFF	
Non Management	1.8750
Total	501.6438

TOTAL GENERAL FUND	
Certificated:	
Administrative Council	36.600
Other Certificated	0.000
Teachers	256.000
Classified:	
Administrative Council	27.000
Board Members	5.000
Non Management	177.444
TOTAL GENERAL FUND	502.0438

TOTAL BY BARGAINING UNIT	
Administrative Council	
Certificated	36.600
Classified	27.000
Board Members	5.000
CSEA	105.0675
Local One	72.376
OUTA	256.000
TOTAL BARGAINING UNIT	502.0438

OAKLEY SCHOOL DISTRICT

GENERAL FUND PERSONNEL (FTE by Resource)
2023 - 2024 Original Budget

CHILD DEVELOPMENT - 12	
Certificated:	
Teachers	0.000
Administrative Council	0.120
Classified Non Management	4.875
Administrative Council	0.000
Total	4.995

CHILD NUTRITION - 13	
Classified:	
Administrative Council	2.000
Non Management	20.050
Total	22.050

TOTAL CHILD DEVELOPMENT FUND	
Certificated:	
Administrative Council	0.120
Teachers	0.000
Classified:	
Administrative Council	0.000
Non Management	4.875
TOTAL CHILD DEV FUND	4.995

TOTAL CHILD NUTRITION FUND	
Certificated:	
Administrative Council	
Teachers	
Classified:	
Administrative Council	2.000
Non Management	20.0500
TOTAL CHILD NUTRTN FUND	22.050

TOTAL BY BARGAINING UNIT	
Administrative Council	
Certificated	0.120
Classified	0.000
CSEA	4.500
Local One	0.375
OUTA	0.000
TOTAL BARGAINING UNIT	4.995

TOTAL BY BARGAINING UNIT	
Administrative Council	
Certificated	0.000
Classified	2.000
CSEA	0.000
Local One	20.050
OUTA	0.000
TOTAL BARGAINING UNIT	22.050

MANAGEMENT / NON MANAGEMENT SUMMARY
2023 - 2024 - Original Budget

NON MANAGEMENT FTE SUMMARY	
Certificated - Fund 01	256.000
Certificated - Fund 12	0.000
Certificated - Fund 13	0.000
TOTAL CERTIFICATED NON MANAGEMENT	256.000
Classified - Fund 01	177.444
Classified - Fund 12	4.875
Classified - Fund 13	20.050
TOTAL CLASSIFIED NON MANAGEMENT	202.369

MANAGEMENT FTE SUMMARY	
Certificated - Fund 01	36.600
Certificated - Fund 12	0.120
Certificated - Fund 13	0.000
TOTAL CERTIFICATED MANAGEMENT	36.720
Classified - Fund 01	27.000
Classified - Fund 12	0.000
Classified - Fund 13	2.000
TOTAL CLASSIFIED MANAGEMENT	29.000

MULTI-YEAR PROJECTIONS
Oakley Union Elementary
2023-2024
BUDGET

	2023-2024 BUDGET			2024-2025 MULTIYEAR PROJECTIONS			2025-2026 MULTIYEAR PROJECTIONS		
	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL
Projected Funded ADA	4,793.63			4,915.66			5,040.60		
NPS, CDS, and COE Funded ADA	12.61			12.45			12.39		
TOTAL PROJECTED FUNDED ADA	4,806.24			4,928.11			5,052.99		
Prior Year LCFF Base Entitlement (average)	10,709.00			11,558.00			12,039.00		
COLA as a dollar figure added to base LCFF	849.00			481.00			387.00		
Current Year Projected LCFF Base Entitlement	11,558.00			12,039.00			12,426.00		
Total Projected Entitlement	55,550,521.92			59,329,516.29			62,788,453.74		
LCFF ADJUSTMENTS	(1,124.92)			1,398.71			(811.74)		
TOTAL LOCAL CONTROL FUNDING (LCFF)	55,549,397			59,330,915			62,787,642.00		

A. REVENUE

1. LCFF Sources	55,549,397	1,681,863	57,231,260	59,330,915	1,749,138	61,080,053	62,787,642	1,819,103	64,606,745
2. Federal Revenues	0	3,525,339	3,525,339	0	2,214,969	2,214,969	0	2,450,084	2,450,084
3. Other State Revenues	1,622,415	6,381,956	8,004,371	1,659,314	5,662,644	7,321,958	1,693,461	6,022,809	7,716,269
4. Other Local Revenues	1,373,013	3,047,419	4,420,432	1,436,125	2,787,643	4,223,768	1,502,137	2,858,607	4,360,745
TOTAL REVENUE	58,544,825	14,636,577	73,181,402	62,426,354	12,414,394	74,840,748	65,983,240	13,150,603	79,133,843

B. EXPENDITURES

Certificated Salaries	24,034,195	7,300,843	31,335,038	24,034,195	7,300,843	32,118,414	24,635,050	7,483,364	32,921,374
Step & Column				600,855	182,521		615,876	187,084	
Classified Salaries	6,191,476	4,931,730	11,123,206	6,191,476	4,931,730	11,290,054	6,284,348	5,334,629	11,788,328
Step & Column				92,872	73,976		94,265	75,086	
Total Salaries	\$ 30,225,671	\$12,232,573	\$ 42,458,244	\$ 30,919,398	\$12,489,070	\$ 43,408,468	\$ 31,629,539	\$13,080,163	\$ 44,709,702
3. Employee Benefits	11,639,231	4,896,103	18,463,857	11,860,376	5,025,771	18,814,670	12,085,724	5,278,730	19,292,977
STRS on Behalf		1,928,523			1,928,523			1,928,523	
4. Books and Supplies	1,221,449	1,489,305	2,710,754	1,290,370	1,031,739	2,322,109	1,358,151	1,097,361	2,455,513
5. Services and other operating expenses	5,857,930	4,494,995	10,352,925	6,092,247	4,357,998	10,450,245	6,335,937	4,445,158	10,781,095
6. Capital Outlay	1,000	100,000	101,000	1,030	53,020	54,050	1,057	54,420	55,477
7. Other Outgo (exclud. transfers of Indirect Costs)	43,253	996,358	1,039,611	43,253	1,026,448	1,069,701	43,253	1,053,546	1,096,799
8. Other Outgo (Transfers of Indirect Costs)	(212,164)	186,898	(25,266)	(218,571)	177,563	(41,008)	(224,342)	182,251	(42,091)
TOTAL EXPENDITURES	48,776,370	26,324,755	\$ 75,101,125	49,988,103	26,090,132	\$ 76,078,235	51,229,320	27,120,152	\$ 78,349,472
C. EXCESS/DEFICIENCY (REV LESS EXPEN)	9,768,455	(11,688,178)	(1,919,723)	12,438,251	(13,675,738)	(1,237,487)	14,753,920	(13,969,549)	784,370

	2023-2024 BUDGET			2024-2025 MULTIYEAR PROJECTIONS			2025-2026 MULTIYEAR PROJECTIONS		
	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL
D. OTHER SOURCES									
1. Interfund Transfers In	0	0	0	0	0	0	0	0	0
2. Interfund Transfers Out	0	0	0	0	0	0	0	0	0
3. Other Sources In	0	0	0	0	0	0	0	0	0
4. Other Uses Out	0	0	0	0	0	0	0	0	0
5. Special Ed Contribution/Rest Prgms	(11,443,676)	11,443,676	0	(11,683,993)	11,683,993	0	(11,929,357)	11,929,357	0
CHANGE TO FUND BALANCE	(1,675,221)	(244,502)	(1,919,723)	754,257	(1,991,745)	(1,237,487)	2,824,563	(2,040,192)	784,370
F. FUND BALANCE									
Net Beginning Balance	13,857,845	12,294,731	26,152,575	12,182,624	12,050,229	24,232,852	12,936,881	10,058,484	22,995,365
Change to Fund Balance	(1,675,221)	(244,502)	(1,919,723)	754,257	(1,991,745)	(1,237,487)	2,824,563	(2,040,192)	784,370
ENDING BALANCE AFTER ADJUSTMENTS	12,182,624	12,050,229	24,232,852	12,936,881	10,058,484	22,995,365	15,761,444	8,018,292	23,779,735
COMPONENTS OF ENDING BALANCE:									
Revolving Cash	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500
Prepaid Items		0	0	0	0	0	0	0	0
Restricted		12,050,229	12,050,229		10,058,484	10,058,484		8,018,292	8,018,292
Committed	4,700,000	0	4,700,000	500,000	0	500,000	500,000	0	500,000
Assigned	1,038,739	0	1,038,739	1,038,739	0	1,038,739	1,038,739	0	1,038,739
Unassigned/Unappropriated - Mandated Reserve Min 3%	2,253,034	0	2,253,034	2,282,347	0	2,282,347	2,350,484	0	2,350,484
Unassigned/Unappropriated	4,188,351	0	4,188,351	9,113,295	0	9,113,295	11,869,721	0	11,869,721
ENDING FUND BALANCE	12,182,624	12,050,229	24,232,852	12,936,881	10,058,484	22,995,365	15,761,444	8,018,292	23,779,735

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024
GENERAL FUND

	21-22 AUDITED ACTUALS	22-23 ESTIMATED ACTUALS	23-24 PROPOSED BUDGET
REVENUES			
LCFF	\$48,353,779	\$53,665,534	\$57,231,260
Federal Revenues	\$4,657,152	\$3,367,143	\$3,525,339
Other State Revenues	\$8,816,583	\$16,472,102	\$8,004,371
Other Local Revenues	\$2,605,441	\$3,797,259	\$2,221,366
Selpa Transfer In	\$1,587,723	\$2,022,178	\$2,199,066
TOTAL REVENUES	\$66,020,678	\$79,324,216	\$73,181,402
EXPENDITURES			
Certificated Salaries	\$27,719,981	\$29,770,144	\$31,335,038
Classified Salaries	\$8,845,440	\$10,201,302	\$11,123,206
Employee Benefits	\$15,823,676	\$17,543,656	\$18,463,857
Books and Supplies	\$2,148,099	\$3,041,473	\$2,710,754
Services, Other Operating Expenses	\$7,422,992	\$9,833,497	\$10,352,925
Capital Outlay	\$318,867	\$1,226,515	\$101,000
Other Outgo	\$722,041	\$1,026,819	\$1,039,611
Direct Support/Indirect Costs	(\$25,018)	(\$24,324)	(\$25,266)
TOTAL EXPENDITURES	\$62,976,078	\$72,619,082	\$75,101,125
EXCESS (DEFICIENCY) OF REVENUES EXPENDITURES	\$3,044,600	\$6,705,134	(\$1,919,723)
OTHER FINANCING SOURCES/USES			
Transfer In / Sources (8910-8979)	\$0	\$0	\$0
Transfer Out / Uses (7610-7699)	\$0	\$0	\$0
Contributions (8980-8999)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$3,044,600	\$6,705,134	(\$1,919,723)
FUND BALANCE, RESERVES			
Beginning Balance July1	\$16,402,843	\$19,447,441	\$26,152,575
Audit Adjustment	\$0	\$0	\$0
Restatement		\$0	\$0
Ending Balance, June 30	\$19,447,441	\$26,152,575	\$24,232,852

COMPONENTS OF ENDING BALANCE

UNASSIGNED/UNAPPROPRIATED:

Designated for Economic Uncertainties (3%	\$1,889,282	\$2,178,572	\$2,253,034
Capital Outlay Reserve	\$9,646,958	\$7,520,547	\$3,883,328
Total Unassigned/Unappropriated	\$11,536,240	\$9,699,119	\$6,136,362
	18.32%	13.36%	8.17%

ASSIGNED:

Revolving Cash	\$2,500	\$2,500	\$2,500
Teacher's ISS/ Sites	\$124,485	\$132,056	\$0
Site Donations	\$177,259	\$195,142	\$295,142
Prepaid Expenditures	\$139,731	\$259,808	\$0
Lottery	\$717,685	\$505,783	\$305,021
General Fund/EDLC/Insurance	\$28,868	\$47,421	\$20,354
Tier III Programs designated for operations	\$110,000	\$0	\$0
Reserve for Supplemental Plan	\$680,118	\$1,363,486	\$723,243
Total Assigned	\$1,980,646	\$2,506,196	\$1,346,260
	3.15%	3.45%	1.79%

COMMITTED:

Reserve for future post employment benef	\$500,000	\$500,000	\$500,000
Board Reserved Designation	\$204,939	\$1,152,528	\$4,200,000
Total Committed	\$704,939	\$1,652,528	\$4,700,000
	1.12%	2.28%	6.26%

RESTRICTED:

Redeveloper Pass Through	\$553,151	\$507,292	\$332,292
Restricted Ending Balance	\$4,672,465	\$11,787,440	\$11,717,938
Total Restricted	\$5,225,616	\$12,294,732	\$12,050,230
	8.30%	16.93%	16.05%

TOTAL ENDING FUND BALANCE	\$19,447,441	\$26,152,575	\$24,232,852
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OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024
CHILD DEVELOPMENT

	21-22 AUDITED ACTUALS	22-23 ESTIMATED ACTUALS	23-24 PROPOSED BUDGET
REVENUES			
Federal Revenues	\$34,800	\$0	\$0
Other State Revenue	\$495,625	\$549,163	\$689,095
Other Local Revenue-QRIS Grant	\$200	\$0	\$34,431
Other Local Revenue-Interest	\$503	\$6,827	\$5,000
Investment - Gain/Loss	(\$3)	\$3	\$0
TOTAL REVENUES	\$531,125	\$555,993	\$728,526
EXPENDITURES			
Certificated Salaries	\$28,284	\$17,053	\$14,586
Classified Salaries	\$252,974	\$310,855	\$298,746
Employee Benefits	\$115,223	\$128,207	\$135,118
Books and Supplies	\$71,757	\$88,587	\$243,502
Services, Other Operating Expenses	\$3,170	\$10,666	\$11,308
Capital Outlay	\$0	\$6,520	\$0
Other Outgo	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$25,018	\$24,324	\$25,266
TOTAL EXPENDITURES	\$496,425	\$586,212	\$728,526
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$34,700	(\$30,219)	\$0
OTHER FINANCING SOURCES/USES			
Transfer In/Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	\$34,700	(\$30,219)	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$30,319	\$65,019	\$34,800
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$65,019	\$34,800	\$34,800
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Unappropriated Amount	\$0	\$0	\$0
Restricted Carryover	\$65,019	\$34,800	\$34,800
TOTAL	\$65,019	\$34,800	\$34,800

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024
CAFETERIA FUND

	21-22 AUDITED ACTUALS	22-23 ESTIMATED ACTUALS	23-24 PROPOSED BUDGET
REVENUES			
Federal Revenues	\$2,150,327	\$1,299,914	\$1,223,943
Other State Revenue	\$159,897	\$1,770,760	\$1,487,786
Other Local Revenue	\$408	\$34,634	\$31,171
Investment - Gain/Loss	(\$103)	\$103	\$0
Other Local Revenue-Interest	\$0	\$2,759	\$2,759
TOTAL REVENUES	\$2,310,529	\$3,108,170	\$2,745,659
EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$810,334	\$939,889	\$1,019,062
Employee Benefits	\$368,699	\$436,001	\$469,618
Books and Supplies	\$650,037	\$1,053,638	\$968,025
Services, Other Operating Expenses	\$65,085	\$83,940	\$84,499
Capital Outlay	\$6,277	\$76,915	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,900,432	\$2,590,383	\$2,541,204
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$410,097	\$517,787	\$204,455
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$410,097	\$517,787	\$204,455
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$25,097	\$435,194	\$952,981
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$435,194	\$952,981	\$1,157,436
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Stores Inventory	\$17,124	\$17,124	\$17,124
Designated for Economic Uncertainties			
Restricted Amount	\$418,070	\$935,857	\$1,140,312
Equipment Replacement Reserve	\$0	\$0	\$0
TOTAL	\$435,194	\$952,981	\$1,157,436

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: Online at www.ouesd.org

Date: June 9 - June 14, 2023

Public Hearing:

Place: Laurel Elementary School

Date: June 14, 2023

Time: 6:00 pm

Adoption Date: June 28, 2023

Signed:



Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Rianne Pfaltzgraff

Title: Assistant Superintendent of Business Services

Telephone: 925-625-5054

E-mail: rpfaltzgraff@ouesd.k12.ca.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

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

07 61762 0000000
Form CB
EBBGXYPUWH(2023-24)

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
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: • Certified? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
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

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

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

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

Signed

Dean Corridon

Date of Meeting: 06/28/23

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Rianne Pfaltzgraff

Title: Assistant Superintendent of Business Services

Telephone: 925-625-5054

E-mail: rpfaltzgraff@ocesd.k12.ca.us

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024
BOND FUND 21

	21-22 AUDITED ACTUALS	22-23 ESTIMATED ACTUALS	23-24 PROPOSED BUDGET
REVENUES			
Other State Revenue	\$0	\$0	\$0
Interest	\$18,615	\$62,982	\$62,982
Investment - Gain/Loss	(\$40,499)	\$40,499	\$0
TOTAL REVENUES	(\$21,884)	\$103,481	\$62,982
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0
Services, Other Operating Expenses	\$5,500	\$5,500	\$0
Capital Outlay	\$969,345	\$911,264	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$974,845	\$916,764	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$996,729)	(\$813,283)	\$62,982
OTHER FINANCING SOURCES/USES			
Transfer In/Other Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Other Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$996,729)	(\$813,283)	\$62,982
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$3,120,568	\$2,123,839	\$1,310,556
Audit Adjustment/Restatement	\$0	\$0	\$0
Ending Balance, June 30	\$2,123,839	\$1,310,556	\$1,373,538
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$2,123,839	\$1,310,556	\$1,373,538
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$2,123,839	\$1,310,556	\$1,373,538

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024
CAPITAL FACILITIES

	21-22 AUDITED ACTUALS	22-23 ESTIMATED ACTUALS	23-24 PROPOSED BUDGET
REVENUES			
Interest	(\$78,448)	\$344,234	\$344,234
Developer Fees	\$2,573,774	\$1,500,000	\$1,500,000
Investment - Gain/Loss	(\$132,749)	\$132,749	\$0
TOTAL REVENUES	\$2,362,577	\$1,976,983	\$1,844,234
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$43,276	\$11,289	\$0
Services, Other Operating Expenses	\$144,778	\$66,129	\$45,000
Capital Outlay	\$643,017	\$81,843	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$831,071	\$159,261	\$45,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,531,506	\$1,817,722	\$1,799,234
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,531,506	\$1,817,722	\$1,799,234
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$8,480,910	\$10,012,416	\$11,830,138
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$10,012,416	\$11,830,138	\$13,629,372
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$0	\$0	\$0
Restricted Carryover	\$10,012,416	\$11,830,138	\$13,629,372
TOTAL	\$10,012,416	\$11,830,138	\$13,629,372

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024
COUNTY SCHOOL FACILITY FUND

	21-22 AUDITED ACTUALS	22-23 ESTIMATED ACTUALS	23-24 PROPOSED BUDGET
REVENUES			
Federal Revenues	\$9,618,047	\$0	\$0
Other State Revenue	\$158,913	\$0	\$0
Other Local Revenue (Interest)	\$25,252	\$179,681	\$0
Investment - Gain/Loss	(\$133,661)	\$133,661	\$0
TOTAL REVENUES	\$9,643,299	\$313,342	\$0
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$740	
Services, Other Operating Expenses	\$0	\$0	
Capital Outlay	\$29,314	\$0	
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$29,314	\$740	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$9,613,985	\$312,602	\$0
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$11,230,184	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	\$9,613,985	(\$10,917,582)	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$1,303,597	\$10,917,582	\$0
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$10,917,582	\$0	\$0
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$10,917,582	\$0	\$0
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$10,917,582	\$0	\$0

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024
SPECIAL RESERVE-CAPITAL OUTLAY PROJECTS

	21-22 AUDITED ACTUALS	22-23 ESTIMATED ACTUALS	23-24 PROPOSED BUDGET
REVENUES			
Interest	\$307	\$250,722	\$200,722
Investment - Gain/Loss	(\$431)	\$431	\$0
TOTAL REVENUES	(\$124)	\$251,153	\$200,722
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0
Services, Other Operating Expenses	\$25,341	\$0	\$0
Capital Outlay	\$23,600	\$776,074	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$48,941	\$776,074	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$49,065)	(\$524,921)	\$200,722
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$11,230,184	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$49,065)	\$10,705,263	\$200,722
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$84,870	\$35,805	\$10,741,068
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$35,805	\$10,741,068	\$10,941,790
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$35,805	\$10,741,068	\$10,941,790
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$35,805	\$10,741,068	\$10,941,790

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):	4,793.63	
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	4,989	4,968		
Charter School				
Total ADA	4,989	4,968	0.4%	Met
Second Prior Year (2021-22)				
District Regular	4,968	4,963		
Charter School	0			
Total ADA	4,968	4,963	0.1%	Met
First Prior Year (2022-23)				
District Regular	4,795	4,886		
Charter School	0	0		
Total ADA	4,795	4,886	N/A	Met
Budget Year (2023-24)				
District Regular	4,794			
Charter School	0			
Total ADA	4,794			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

- 1b. STANDARD 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.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	5,197	4,939		
Charter School				
Total Enrollment	5,197	4,939	5.0%	Not Met
Second Prior Year (2021-22)				
District Regular	5,099	4,905		
Charter School				
Total Enrollment	5,099	4,905	3.8%	Not Met
First Prior Year (2022-23)				
District Regular	4,963	5,059		
Charter School				
Total Enrollment	4,963	5,059	N/A	Met
Budget Year (2023-24)				
District Regular	5,157			
Charter School				
Total Enrollment	5,157			

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)

Enrollment projections are built by using historical enrollment growth as well as taking into account new home sales to student yield ratios. COVID impacted this normal projection model and it was challenging to predict how COVID would continue to impact enrollment.

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

Explanation:
(required if NOT met)

Enrollment projections are built by using historical enrollment growth as well as taking into account new home sales to student yield ratios. COVID impacted this normal projection model and it was challenging to predict how COVID would continue to impact enrollment. An assumption was made that enrollment in the return to school year would be more stable, as distance learning was challenging for all.

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	4,968	4,939	
Charter School		0	
Total ADA/Enrollment	4,968	4,939	100.6%
Second Prior Year (2021-22)			
District Regular	4,441	4,905	
Charter School	0		
Total ADA/Enrollment	4,441	4,905	90.5%
First Prior Year (2022-23)			
District Regular	4,660	5,059	
Charter School			
Total ADA/Enrollment	4,660	5,059	92.1%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	4,794	5,157		
Charter School	0			
Total ADA/Enrollment	4,794	5,157	93.0%	Met
1st Subsequent Year (2024-25)				
District Regular	4,928	5,260		
Charter School				
Total ADA/Enrollment	4,928	5,260	93.7%	Met
2nd Subsequent Year (2025-26)				
District Regular	5,053	5,365		
Charter School				
Total ADA/Enrollment	5,053	5,365	94.2%	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)	4,899.56	4,806.24	4,928.11	5,052.99
b. Prior Year ADA (Funded)		4,899.56	4,806.24	4,928.11
c. Difference (Step 1a minus Step 1b)		(93.32)	121.87	124.88
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.90%)	2.54%	2.53%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		57,231,260.00	61,080,053.00	64,606,745.00
b1. COLA percentage		8.22%	3.94%	3.72%
b2. COLA amount (proxy for purposes of this criterion)		4,704,409.57	2,406,554.09	2,403,370.91
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.72%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		6.32%	6.48%	6.25%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.32% to 7.32%	5.48% to 7.48%	5.25% to 7.25%

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)	21,262,123.00	21,262,123.00	21,653,417.00	21,653,417.00
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)	52,001,212.00	55,549,397.00	59,330,915.00	62,787,642.00
District's Projected Change in LCFF Revenue:		6.82%	6.81%	5.83%
LCFF Revenue Standard		5.32% to 7.32%	5.48% to 7.48%	5.25% to 7.25%
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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	33,262,236.66	37,173,961.94	89.5%	
Second Prior Year (2021-22)	36,427,873.61	41,158,717.05	88.5%	
First Prior Year (2022-23)	40,398,888.00	46,751,874.00	86.4%	
	Historical Average Ratio:		88.1%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(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):		85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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

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

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)	41,864,902.00	48,776,370.00	85.8%	Met
1st Subsequent Year (2024-25)	42,779,774.00	49,988,103.00	85.6%	Met
2nd Subsequent Year (2025-26)	43,715,263.00	51,229,319.00	85.3%	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):	6.32%	6.48%	6.25%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.68% to 16.32%	-3.52% to 16.48%	-3.75% to 16.25%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.32% to 11.32%	1.48% to 11.48%	1.25% to 11.25%

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)	3,367,143.00		
Budget Year (2023-24)	3,525,339.00	4.70%	No
1st Subsequent Year (2024-25)	2,214,969.00	(37.17%)	Yes
2nd Subsequent Year (2025-26)	2,450,084.00	10.61%	No

Explanation:
(required if Yes)

One time federal funds deferred to 23-24 will be expended by 24-25.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	16,472,102.00		
Budget Year (2023-24)	8,004,371.00	(51.41%)	Yes
1st Subsequent Year (2024-25)	7,321,958.00	(8.53%)	Yes
2nd Subsequent Year (2025-26)	7,716,270.00	5.39%	No

Explanation:
(required if Yes)

One time Other State funds deferred to 23-24 and 24-25 will be expended by 24-25.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	5,819,437.00		
Budget Year (2023-24)	4,420,432.00	(24.04%)	Yes
1st Subsequent Year (2024-25)	4,223,768.00	(4.45%)	Yes
2nd Subsequent Year (2025-26)	4,360,744.00	3.24%	No

Explanation:
(required if Yes)

One time local revenue funds deferred to 23-24 and 24-25 will be expended by 24-25.

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

First Prior Year (2022-23)	3,041,473.00		
Budget Year (2023-24)	2,710,754.00	(10.87%)	Yes
1st Subsequent Year (2024-25)	2,322,109.00	(14.34%)	Yes
2nd Subsequent Year (2025-26)	2,455,512.00	5.74%	No

Explanation:
(required if Yes)

23-24 and 24-25 reduction to Books and Supplies due to the expiration of one-time State and Federal programs.

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

First Prior Year (2022-23)	9,833,497.00		
Budget Year (2023-24)	10,352,925.00	5.28%	No
1st Subsequent Year (2024-25)	10,450,245.00	.94%	Yes
2nd Subsequent Year (2025-26)	10,781,095.00	3.17%	No

Explanation:
(required if Yes)

Projected increase to services and other operating expenditures due to increased enrollment projections.

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	Percent Change		
	Amount	Over Previous Year	Status

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

First Prior Year (2022-23)	25,658,682.00		
Budget Year (2023-24)	15,950,142.00	(37.84%)	Not Met
1st Subsequent Year (2024-25)	13,760,695.00	(13.73%)	Not Met
2nd Subsequent Year (2025-26)	14,527,098.00	5.57%	Met

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

First Prior Year (2022-23)	12,874,970.00		
Budget Year (2023-24)	13,063,679.00	1.47%	Met
1st Subsequent Year (2024-25)	12,772,354.00	(2.23%)	Met
2nd Subsequent Year (2025-26)	13,236,607.00	3.63%	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)

One time federal funds deferred to 23-24 will be expended by 24-25.

Explanation:

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

One time Other State funds deferred to 23-24 and 24-25 will be expended by 24-25.

Explanation:

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

One time local revenue funds deferred to 23-24 and 24-25 will be expended by 24-25.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

--

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

--

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)

71,576,044.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

71,576,044.00

2,147,281.32

2,152,300.00

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 reserves* as a percentage of total expenditures and other financing uses* in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,717,916.00	1,889,282.00	2,178,572.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,896,863.11	9,646,958.02	7,520,549.02
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1,20)
e. Available Reserves (Lines 1a through 1d)	10,614,779.11	11,536,240.02	9,699,119.82
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	57,263,865.39	62,976,078.17	72,619,082.00
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)	57,263,865.39	62,976,078.17	72,619,082.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.5%	18.3%	13.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.2%	6.1%	4.5%

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

*A 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)	2,532,544.89	37,517,988.84	N/A	Met
Second Prior Year (2021-22)	895,880.03	41,158,717.05	N/A	Met
First Prior Year (2022-23)	(363,981.00)	46,751,874.00	.8%	Met
Budget Year (2023-24) (Information only)	(1,675,221.00)	48,776,370.00		

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)	10,048,073.00	10,793,400.70	N/A	Met
Second Prior Year (2021-22)	12,509,055.00	13,325,945.59	N/A	Met
First Prior Year (2022-23)	13,374,320.00	14,221,825.62	N/A	Met
Budget Year (2023-24) (Information only)	13,857,844.62			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	4,794	4,916	5,041
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	75,101,125.00	76,076,235.00	78,349,471.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	75,101,125.00	76,076,235.00	78,349,471.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,253,033.75	2,282,347.05	2,350,484.13
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)	2,253,033.75	2,282,347.05	2,350,484.13

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,253,034.00	2,282,347.00	2,350,484.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,188,350.62	9,113,295.62	11,869,722.62
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)	(1.20)	(.15)	(.15)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,441,383.42	11,395,642.47	14,220,206.47
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.58%	14.98%	18.15%
District's Reserve Standard (Section 10B, Line 7):		2,253,033.75	2,282,347.05	2,350,484.13
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**

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or 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)	(9,422,207.00)			
Budget Year (2023-24)	(11,443,676.00)	2,021,469.00	21.5%	Not Met
1st Subsequent Year (2024-25)	(11,683,993.00)	240,317.00	2.1%	Met
2nd Subsequent Year (2025-26)	(11,929,357.00)	245,364.00	2.1%	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)	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
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.

SSB. 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:
(required if NOT met)
- Contributions for Special Education services has increased due to increased Special Education enrollment.
- 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 as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	Various	General Fund		58,818
Certificates of Participation				
General Obligation Bonds	7	2013 Refunding ('04 #) 51-		4,505,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund for which related employee worked		109,296

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

2016 GOB Refunding ('01 #B/98 #A)	8	51-		3,670,000
2016 Election, Series A (Measure W)	25	51-		25,140,000
2016 Election, Series B (Measure W)	25	51-		4,205,000
Premium on Bonds	Various			1,091,561
TOTAL:				38,779,775

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	43,069	46,219	5,250	5,250
Certificates of Participation				
General Obligation Bonds	642,506	662,281	681,006	703,606
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2016 GOB Refunding ('01 #B/98 #A)	1,097,963	1,092,613	413,763	391,713
2016 Election, Series A (Measure W)	985,188	1,014,363	1,050,988	1,085,363
2016 Election, Series B (Measure W)	446,000	249,650	251,350	252,400
Premium on Bonds	69,496	69,496	69,496	69,496
Total Annual Payments:	3,286,221	3,134,621	2,471,852	2,507,827
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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)

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

- 4 OPEB Liabilities

- a. Total OPEB liability

13,634,734.00

- b. OPEB plan(s) fiduciary net position (if applicable)

0.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

13,634,734.00

- 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

6/22/2022

- 5 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

1,094,735.00

1,094,735.00

1,094,735.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

379,041.00

379,041.00

379,041.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

449,720.00

538,627.00

538,627.00

- d. Number of retirees receiving OPEB benefits

47.00

47.00

47.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	255	256	260	260

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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.

Negotiations Settled

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

Jun 28, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 13, 2023

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

Yes

If Yes, date of budget revision board adoption:

Jun 28, 2023

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)?

Yes

Yes

Yes

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes

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:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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	177.28	177.44	177.44	177.44

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.

23/24 negotiations are underway, but have not been 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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

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	63.6	63.6	63.6	63.6

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

23/24 are unsettled for the Management/Supervisor/Confidential Group

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

101874

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?

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

Yes
Jun 28, 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?
- A2. Is the system of personnel position control independent from the payroll system?
- 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)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
No
No
No
No
No
No
No
Yes

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

Comments:
(optional)

New CBO hired on July 11, 2022

End of School District Budget Criteria and Standards Review

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

07 61762 0000000
Form 01
E8BGXYPUWH(2023-24)

			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	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		51,983,671.00	1,681,863.00	53,665,534.00	55,549,397.00	1,681,863.00	57,231,260.00	6.6%
2) Federal Revenue	8100-8299		0.00	3,367,143.00	3,367,143.00	0.00	3,525,339.00	3,525,339.00	4.7%
3) Other State Revenue	8300-8599		1,648,054.00	14,824,048.00	16,472,102.00	1,622,415.00	6,381,956.00	8,004,371.00	-51.4%
4) Other Local Revenue	8600-8799		2,178,375.00	3,641,062.00	5,819,437.00	1,373,013.00	3,047,419.00	4,420,432.00	-24.0%
5) TOTAL, REVENUES			55,810,100.00	23,514,116.00	79,324,216.00	58,544,825.00	14,636,577.00	73,181,402.00	-7.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		23,604,736.00	6,165,408.00	29,770,144.00	24,034,195.00	7,300,843.00	31,335,038.00	5.3%
2) Classified Salaries	2000-2999		5,917,824.00	4,283,478.00	10,201,302.00	6,191,476.00	4,931,730.00	11,123,206.00	9.0%
3) Employee Benefits	3000-3999		10,876,328.00	6,667,328.00	17,543,656.00	11,639,231.00	6,824,626.00	18,463,857.00	5.2%
4) Books and Supplies	4000-4999		1,305,095.00	1,736,378.00	3,041,473.00	1,221,449.00	1,489,305.00	2,710,754.00	-10.9%
5) Services and Other Operating Expenditures	5000-5999		5,110,110.00	4,723,387.00	9,833,497.00	5,857,930.00	4,494,995.00	10,352,925.00	5.3%
6) Capital Outlay	6000-6999		90,256.00	1,136,259.00	1,226,515.00	1,000.00	100,000.00	101,000.00	-91.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		46,097.00	980,722.00	1,026,819.00	43,253.00	996,358.00	1,039,611.00	1.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(198,572.00)	174,248.00	(24,324.00)	(212,164.00)	186,898.00	(25,266.00)	3.9%
9) TOTAL, EXPENDITURES			46,751,874.00	25,867,208.00	72,619,082.00	48,776,370.00	26,324,755.00	75,101,125.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,058,226.00	(2,353,092.00)	6,705,134.00	9,768,455.00	(11,688,178.00)	(1,919,723.00)	-128.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(9,422,207.00)	9,422,207.00	0.00	(11,443,676.00)	11,443,676.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,422,207.00)	9,422,207.00	0.00	(11,443,676.00)	11,443,676.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(363,981.00)	7,069,115.00	6,705,134.00	(1,675,221.00)	(244,502.00)	(1,919,723.00)	-128.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		14,221,825.62	5,225,615.85	19,447,441.47	13,857,844.62	12,294,730.85	26,152,575.47	34.5%
b) Audit Adjustments	9793		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)	
c) As of July 1 - Audited (F1a + F1b)			14,221,825.62	5,225,615.85	19,447,441.47	13,857,844.62	12,294,730.85	26,152,575.47	34.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,221,825.62	5,225,615.85	19,447,441.47	13,857,844.62	12,294,730.85	26,152,575.47	34.5%
2) Ending Balance, June 30 (E + F1e)			13,857,844.62	12,294,730.85	26,152,575.47	12,182,623.62	12,050,228.85	24,232,852.47	-7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	259,808.00	0.00	259,808.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,294,732.05	12,294,732.05	0.00	12,050,230.05	12,050,230.05	-2.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,652,528.00	0.00	1,652,528.00	4,700,000.00	0.00	4,700,000.00	184.4%
d) Assigned									
Other Assignments		9780	2,243,887.60	0.00	2,243,887.60	1,038,739.00	0.00	1,038,739.00	-53.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,178,572.00	0.00	2,178,572.00	2,253,034.00	0.00	2,253,034.00	3.4%
Unassigned/Unappropriated Amount		9790	7,520,549.02	(1.20)	7,520,547.82	4,188,350.62	(1.20)	4,188,349.42	-44.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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

07 61762 0000000
Form 01
E8BGXYPUWH(2023-24)

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			0.00	0.00	0.00				
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)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	21,063,862.00	0.00	21,063,862.00	22,620,453.00	0.00	22,620,453.00	7.4%
Education Protection Account State Aid - Current Year		8012	9,675,227.00	0.00	9,675,227.00	11,666,821.00	0.00	11,666,821.00	20.6%
State Aid - Prior Years		8019	(17,541.00)	0.00	(17,541.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	82,067.00	0.00	82,067.00	82,067.00	0.00	82,067.00	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	502.00	0.00	502.00	502.00	0.00	502.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	15,720,053.00	0.00	15,720,053.00	15,720,053.00	0.00	15,720,053.00	0.0%
Unsecured Roll Taxes		8042	459,287.00	0.00	459,287.00	459,287.00	0.00	459,287.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	853,326.00	0.00	853,326.00	853,326.00	0.00	853,326.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,587,922.00	0.00	3,587,922.00	3,587,922.00	0.00	3,587,922.00	0.0%

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

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E8BGXYPUWH(2023-24)

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	558,966.00	0.00	558,966.00	558,966.00	0.00	558,966.00	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			51,983,671.00	0.00	51,983,671.00	55,549,397.00	0.00	55,549,397.00	6.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,681,863.00	1,681,863.00	0.00	1,681,863.00	1,681,863.00	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			51,983,671.00	1,681,863.00	53,665,534.00	55,549,397.00	1,681,863.00	57,231,260.00	6.6%
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	982,325.00	982,325.00	0.00	1,012,107.00	1,012,107.00	3.0%
Special Education Discretionary Grants		8182	0.00	94,987.00	94,987.00	0.00	98,029.00	98,029.00	3.2%
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		498,537.00	498,537.00		530,519.00	530,519.00	6.4%
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		134,673.00	134,673.00		88,894.00	88,894.00	-34.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		11,464.00	11,464.00	New
Title III, Part A, English Learner Program	4203	8290		58,980.00	58,980.00		129,757.00	129,757.00	120.0%
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

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Form 01
E8BGXYPUWH(2023-24)

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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		31,526.00	31,526.00		58,011.00	58,011.00	84.0%
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	1,566,115.00	1,566,115.00	0.00	1,596,558.00	1,596,558.00	1.9%
TOTAL, FEDERAL REVENUE			0.00	3,367,143.00	3,367,143.00	0.00	3,525,339.00	3,525,339.00	4.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	155,154.00	0.00	155,154.00	184,054.00	0.00	184,054.00	18.6%
Lottery - Unrestricted and Instructional Materials		8560	911,263.00	379,542.00	1,290,805.00	865,014.00	340,917.00	1,205,931.00	-6.6%
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	581,637.00	14,444,506.00	15,026,143.00	573,347.00	6,041,039.00	6,614,386.00	-56.0%
TOTAL, OTHER STATE REVENUE			1,648,054.00	14,824,048.00	16,472,102.00	1,622,415.00	6,381,956.00	8,004,371.00	-51.4%
OTHER LOCAL REVENUE									

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

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			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	588,188.00	588,188.00	0.00	425,000.00	425,000.00	-27.7%
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	5,500.00	0.00	5,500.00	4,500.00	0.00	4,500.00	-18.2%
Interest		8660	767,172.00	0.00	767,172.00	522,172.00	0.00	522,172.00	-31.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	224,796.00	0.00	224,796.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	425,645.00	425,645.00	0.00	338,353.00	338,353.00	-20.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,180,907.00	601,215.00	1,782,122.00	846,341.00	85,000.00	931,341.00	-47.7%
Tuition		8710	0.00	3,836.00	3,836.00	0.00	0.00	0.00	-100.0%

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

07 61762 0000000
Form 01
E8BGXYPUWH(2023-24)

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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,022,178.00	2,022,178.00		2,199,066.00	2,199,066.00	8.7%
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			2,178,375.00	3,641,062.00	5,819,437.00	1,373,013.00	3,047,419.00	4,420,432.00	-24.0%
TOTAL, REVENUES			55,810,100.00	23,514,116.00	79,324,216.00	58,544,825.00	14,636,577.00	73,181,402.00	-7.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,235,030.00	3,540,418.00	22,775,448.00	19,264,827.00	3,868,516.00	23,133,343.00	1.6%
Certificated Pupil Support Salaries		1200	910,368.00	2,343,019.00	3,253,387.00	949,080.00	2,901,631.00	3,850,711.00	18.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,377,771.00	221,050.00	3,598,821.00	3,614,851.00	492,312.00	4,107,163.00	14.1%
Other Certificated Salaries		1900	81,567.00	60,921.00	142,488.00	205,437.00	38,384.00	243,821.00	71.1%
TOTAL, CERTIFICATED SALARIES			23,604,736.00	6,165,408.00	29,770,144.00	24,034,195.00	7,300,843.00	31,335,038.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	816,614.00	2,652,097.00	3,468,711.00	681,831.00	3,263,036.00	3,944,867.00	13.7%
Classified Support Salaries		2200	1,565,295.00	604,129.00	2,169,424.00	1,593,934.00	657,694.00	2,251,628.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	530,681.00	261,850.00	792,531.00	514,837.00	254,664.00	769,501.00	-2.9%
Clerical, Technical and Office Salaries		2400	2,129,863.00	363,266.00	2,493,149.00	2,417,131.00	285,498.00	2,702,629.00	8.4%
Other Classified Salaries		2900	875,371.00	402,116.00	1,277,487.00	983,743.00	470,838.00	1,454,581.00	13.9%
TOTAL, CLASSIFIED SALARIES			5,917,824.00	4,283,478.00	10,201,302.00	6,191,476.00	4,931,730.00	11,123,206.00	9.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,346,724.38	3,941,405.00	8,288,129.38	4,484,301.00	3,264,646.00	7,748,947.00	-6.5%
PERS		3201-3202	1,300,828.62	989,277.00	2,290,105.62	1,537,311.00	1,305,593.00	2,842,904.00	24.1%
OASDI/Medicare/Alternative		3301-3302	806,705.00	420,291.00	1,226,996.00	815,826.00	497,220.00	1,313,046.00	7.0%

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

07 61762 0000000
Form 01
E8BGXYPUWH(2023-24)

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	3,128,849.00	943,738.00	4,072,587.00	3,569,678.00	1,327,699.00	4,897,377.00	20.3%
Unemployment Insurance		3501-3502	151,574.00	51,223.00	202,797.00	14,818.00	6,126.00	20,944.00	-89.7%
Workers' Compensation		3601-3602	532,938.00	187,943.00	720,881.00	633,586.00	261,391.00	894,977.00	24.2%
OPEB, Allocated		3701-3702	268,746.00	74,676.00	343,422.00	260,294.00	107,059.00	367,353.00	7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	339,963.00	58,775.00	398,738.00	323,417.00	54,892.00	378,309.00	-5.1%
TOTAL, EMPLOYEE BENEFITS			10,876,328.00	6,667,328.00	17,543,656.00	11,639,231.00	6,824,626.00	18,463,857.00	5.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	195,330.00	195,330.00	0.00	250,000.00	250,000.00	28.0%
Books and Other Reference Materials		4200	54,651.00	15,055.00	69,706.00	65,779.00	3,000.00	68,779.00	-1.3%
Materials and Supplies		4300	1,019,391.00	1,271,727.00	2,291,118.00	1,035,257.00	1,209,166.00	2,244,423.00	-2.0%
Noncapitalized Equipment		4400	231,053.00	254,266.00	485,319.00	120,413.00	27,139.00	147,552.00	-69.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,305,095.00	1,736,378.00	3,041,473.00	1,221,449.00	1,489,305.00	2,710,754.00	-10.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,078,206.00	1,432,088.00	2,510,294.00	950,583.00	1,961,779.00	2,912,362.00	16.0%
Travel and Conferences		5200	50,234.00	26,015.00	76,249.00	91,928.00	27,170.00	119,098.00	56.2%
Dues and Memberships		5300	22,653.00	200.00	22,853.00	23,818.00	300.00	24,118.00	5.5%
Insurance		5400 - 5450	553,056.00	0.00	553,056.00	540,773.00	0.00	540,773.00	-2.2%
Operations and Housekeeping Services		5500	1,629,347.00	55,430.00	1,684,777.00	1,801,009.00	47,028.00	1,848,037.00	9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,248.00	344,104.00	450,352.00	94,426.00	213,000.00	307,426.00	-31.7%
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	(45,000.00)	0.00	(45,000.00)	(45,000.00)	0.00	(45,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,515,125.00	2,806,028.00	4,321,153.00	2,179,570.00	2,232,873.00	4,412,443.00	2.1%
Communications		5900	200,241.00	59,522.00	259,763.00	220,823.00	12,845.00	233,668.00	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,110,110.00	4,723,387.00	9,833,497.00	5,857,930.00	4,494,995.00	10,352,925.00	5.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,617.00	18,509.00	27,126.00	0.00	50,000.00	50,000.00	84.3%
Buildings and Improvements of Buildings		6200	0.00	975,723.00	975,723.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	81,639.00	142,027.00	223,666.00	1,000.00	50,000.00	51,000.00	-77.2%

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

07 61762 0000000
Form 01
E8BGXYPUWH(2023-24)

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)	
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			90,256.00	1,136,259.00	1,226,515.00	1,000.00	100,000.00	101,000.00	-91.8%
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	0.00	980,722.00	980,722.00	0.00	996,358.00	996,358.00	1.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	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	3,193.00	0.00	3,193.00	1,232.00	0.00	1,232.00	-61.4%
Other Debt Service - Principal		7439	42,904.00	0.00	42,904.00	42,021.00	0.00	42,021.00	-2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,097.00	980,722.00	1,026,819.00	43,253.00	996,358.00	1,039,611.00	1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Budget, July 1
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Unrestricted and Restricted
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07 61762 0000000
Form 01
E8BGXYPUWH(2023-24)

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	(174,248.00)	174,248.00	0.00	(186,898.00)	186,898.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(24,324.00)	0.00	(24,324.00)	(25,266.00)	0.00	(25,266.00)	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(198,572.00)	174,248.00	(24,324.00)	(212,164.00)	186,898.00	(25,266.00)	3.9%
TOTAL, EXPENDITURES			46,751,874.00	25,867,208.00	72,619,082.00	48,776,370.00	26,324,755.00	75,101,125.00	3.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
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									

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07 61762 0000000
Form 01
E8BGXYPUWH(2023-24)

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	(9,422,207.00)	9,422,207.00	0.00	(11,443,676.00)	11,443,676.00	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			(9,422,207.00)	9,422,207.00	0.00	(11,443,676.00)	11,443,676.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(9,422,207.00)	9,422,207.00	0.00	(11,443,676.00)	11,443,676.00	0.00	0.0%

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

07 61762 0000000
Form 01
E8BGXYPUWH(2023-24)

			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	51,983,671.00	1,681,863.00	53,665,534.00	55,549,397.00	1,681,863.00	57,231,260.00	6.6%
2) Federal Revenue		8100-8299	0.00	3,367,143.00	3,367,143.00	0.00	3,525,339.00	3,525,339.00	4.7%
3) Other State Revenue		8300-8599	1,648,054.00	14,824,048.00	16,472,102.00	1,622,415.00	6,381,956.00	8,004,371.00	-51.4%
4) Other Local Revenue		8600-8799	2,178,375.00	3,641,062.00	5,819,437.00	1,373,013.00	3,047,419.00	4,420,432.00	-24.0%
5) TOTAL, REVENUES			55,810,100.00	23,514,116.00	79,324,216.00	58,544,825.00	14,636,577.00	73,181,402.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	29,323,553.00	13,769,034.00	43,092,587.00	29,820,527.00	14,256,847.00	44,077,374.00	2.3%
2) Instruction - Related Services	2000-2999		7,074,824.00	1,157,559.00	8,232,383.00	7,966,191.00	1,369,814.00	9,336,005.00	13.4%
3) Pupil Services	3000-3999		2,724,800.00	6,072,786.00	8,797,586.00	2,695,591.00	7,056,536.00	9,752,127.00	10.9%
4) Ancillary Services	4000-4999		0.00	13,265.00	13,265.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		5,788.00	30.00	5,818.00	7,373.00	19.00	7,392.00	27.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,332,130.00	599,703.00	3,931,833.00	3,865,979.00	514,359.00	4,380,338.00	11.4%
8) Plant Services	8000-8999		4,244,682.00	3,274,109.00	7,518,791.00	4,377,456.00	2,130,822.00	6,508,278.00	-13.4%
9) Other Outgo	9000-9999		46,097.00	980,722.00	1,026,819.00	43,253.00	996,358.00	1,039,611.00	1.2%
10) TOTAL, EXPENDITURES			46,751,874.00	25,867,208.00	72,619,082.00	48,776,370.00	26,324,755.00	75,101,125.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,058,226.00	(2,353,092.00)	6,705,134.00	9,768,455.00	(11,688,178.00)	(1,919,723.00)	-128.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,422,207.00)	9,422,207.00	0.00	(11,443,676.00)	11,443,676.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,422,207.00)	9,422,207.00	0.00	(11,443,676.00)	11,443,676.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(363,981.00)	7,069,115.00	6,705,134.00	(1,675,221.00)	(244,502.00)	(1,919,723.00)	-128.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,221,825.62	5,225,615.85	19,447,441.47	13,857,844.62	12,294,730.85	26,152,575.47	34.5%

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

07 61762 0000000
Form 01
E6BGXYPUWH(2023-24)

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,221,825.62	5,225,615.85	19,447,441.47	13,857,844.62	12,294,730.85	26,152,575.47	34.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,221,825.62	5,225,615.85	19,447,441.47	13,857,844.62	12,294,730.85	26,152,575.47	34.5%
2) Ending Balance, June 30 (E + F1e)			13,857,844.62	12,294,730.85	26,152,575.47	12,182,623.62	12,050,228.85	24,232,852.47	-7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	259,808.00	0.00	259,808.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,294,732.05	12,294,732.05	0.00	12,050,230.05	12,050,230.05	-2.0%
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	1,652,528.00	0.00	1,652,528.00	4,700,000.00	0.00	4,700,000.00	184.4%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,243,887.60	0.00	2,243,887.60	1,038,739.00	0.00	1,038,739.00	-53.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,178,572.00	0.00	2,178,572.00	2,253,034.00	0.00	2,253,034.00	3.4%
Unassigned/Unappropriated Amount		9790	7,520,549.02	(1.20)	7,520,547.82	4,188,350.62	(1.20)	4,188,349.42	-44.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	3,423,460.00	4,821,309.00
6230	California Clean Energy Jobs Act	15,028.00	15,028.00
6266	Educator Effectiveness, FY 2021-22	1,161,709.00	1,161,709.00
6300	Lottery: Instructional Materials	797,047.20	887,964.20
6536	Special Ed: Dispute Prevention and Dispute Resolution	.06	.06
6537	Special Ed: Learning Recovery Support	.06	.06
6547	Special Education Early Intervention Preschool Grant	344,615.00	238,573.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,284,270.00	553,218.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.31	.31
7435	Learning Recovery Emergency Block Grant	4,742,811.00	3,848,447.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	167,609.00
9010	Other Restricted Local	525,791.42	356,372.42
Total, Restricted Balance		12,294,732.05	12,050,230.05

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	141,050.00	0.00	-100.0%
5) TOTAL, REVENUES			141,050.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	154,592.00	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			154,592.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,542.00)	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)			(13,542.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,170.92	146,628.92	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,170.92	146,628.92	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,170.92	146,628.92	-8.5%
2) Ending Balance, June 30 (E + F1e)			146,628.92	146,628.92	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	146,628.92	146,628.92	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	141,050.00	0.00	-100.0%
TOTAL, REVENUES			141,050.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	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	154,592.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,592.00	0.00	-100.0%
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			154,592.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	141,050.00	0.00	-100.0%
5) TOTAL, REVENUES			141,050.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		154,592.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			154,592.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,542.00)	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)			(13,542.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,170.92	146,628.92	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,170.92	146,628.92	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,170.92	146,628.92	-8.5%
2) Ending Balance, June 30 (E + F1e)			146,628.92	146,628.92	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	146,628.92	146,628.92	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%

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

07 61762 0000000
Form 08
E8BGXYPUWH(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	146,628.92	146,628.92
Total, Restricted Balance		146,628.92	146,628.92

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	549,163.00	689,095.00	25.5%
4) Other Local Revenue		8600-8799	6,830.00	39,431.00	477.3%
5) TOTAL, REVENUES			555,993.00	728,526.00	31.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	17,053.00	14,586.00	-14.5%
2) Classified Salaries		2000-2999	310,855.00	298,746.00	-3.9%
3) Employee Benefits		3000-3999	128,207.00	135,118.00	5.4%
4) Books and Supplies		4000-4999	88,587.00	243,502.00	174.9%
5) Services and Other Operating Expenditures		5000-5999	10,666.00	11,308.00	6.0%
6) Capital Outlay		6000-6999	6,520.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,324.00	25,266.00	3.9%
9) TOTAL, EXPENDITURES			586,212.00	728,526.00	24.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,219.00)	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)			(30,219.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,018.38	34,799.38	-46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,018.38	34,799.38	-46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,018.38	34,799.38	-46.5%
2) Ending Balance, June 30 (E + F1e)			34,799.38	34,799.38	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	34,800.00	34,800.00	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	(.62)	(.62)	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	546,931.00	688,402.00	25.9%
All Other State Revenue	All Other	8590	2,232.00	693.00	-69.0%
TOTAL, OTHER STATE REVENUE			549,163.00	689,095.00	25.5%
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%
Interest		8660	6,827.00	5,000.00	-26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	3.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	34,431.00	New
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			6,830.00	39,431.00	477.3%
TOTAL, REVENUES			555,993.00	728,526.00	31.0%
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	17,053.00	14,586.00	-14.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,053.00	14,586.00	-14.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	127,991.00	130,199.00	1.7%
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	13,493.00	13,366.00	-0.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	169,371.00	155,181.00	-8.4%
TOTAL, CLASSIFIED SALARIES			310,855.00	298,746.00	-3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,150.00	3,479.00	-32.4%
PERS		3201-3202	68,243.00	75,810.00	11.1%
OASDI/Medicare/Alternative		3301-3302	22,216.00	23,019.00	3.6%
Health and Welfare Benefits		3401-3402	22,259.00	22,161.00	-0.4%
Unemployment Insurance		3501-3502	1,521.00	157.00	-89.7%
Workers' Compensation		3601-3602	5,504.00	6,625.00	20.4%
OPEB, Allocated		3701-3702	2,184.00	2,742.00	25.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,130.00	1,125.00	-0.4%
TOTAL, EMPLOYEE BENEFITS			128,207.00	135,118.00	5.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,131.00	3,500.00	11.8%
Materials and Supplies		4300	52,205.00	224,502.00	330.0%
Noncapitalized Equipment		4400	33,251.00	15,500.00	-53.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			88,587.00	243,502.00	174.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	39.00	50.00	28.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105.00	146.00	39.0%
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	9,910.00	10,500.00	6.0%
Communications		5900	612.00	612.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,666.00	11,308.00	6.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,520.00	0.00	-100.0%
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			6,520.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	24,324.00	25,266.00	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,324.00	25,266.00	3.9%
TOTAL, EXPENDITURES			586,212.00	728,526.00	24.3%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	549,163.00	689,095.00	25.5%
4) Other Local Revenue		8600-8799	6,830.00	39,431.00	477.3%
5) TOTAL, REVENUES			555,993.00	728,526.00	31.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		500,795.00	652,646.00	30.3%
2) Instruction - Related Services	2000-2999		54,299.00	50,393.00	-7.2%
3) Pupil Services	3000-3999		274.00	221.00	-19.3%
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		24,324.00	25,266.00	3.9%
8) Plant Services	8000-8999		6,520.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			586,212.00	728,526.00	24.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,219.00)	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)			(30,219.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,018.38	34,799.38	-46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,018.38	34,799.38	-46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,018.38	34,799.38	-46.5%
2) Ending Balance, June 30 (E + F1e)			34,799.38	34,799.38	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	34,800.00	34,800.00	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	(.62)	(.62)	0.0%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
5059	Child Development: ARP California State Preschool Program One-time Stipend	34,800.00	34,800.00
Total, Restricted Balance		34,800.00	34,800.00

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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	1,299,914.00	1,223,943.00	-5.8%
3) Other State Revenue		8300-8599	1,770,760.00	1,487,786.00	-16.0%
4) Other Local Revenue		8600-8799	37,496.00	33,930.00	-9.5%
5) TOTAL, REVENUES			3,108,170.00	2,745,659.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	939,869.00	1,019,062.00	8.4%
3) Employee Benefits		3000-3999	436,001.00	469,618.00	7.7%
4) Books and Supplies		4000-4999	1,053,638.00	968,025.00	-8.1%
5) Services and Other Operating Expenditures		5000-5999	83,940.00	84,499.00	0.7%
6) Capital Outlay		6000-6999	76,915.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,590,383.00	2,541,204.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			517,787.00	204,455.00	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8880-8999	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)			517,787.00	204,455.00	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	435,193.80	952,980.80	119.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			435,193.80	952,980.80	119.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			435,193.80	952,980.80	119.0%
2) Ending Balance, June 30 (E + F1e)			952,980.80	1,157,435.80	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	17,124.00	17,124.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	935,857.22	1,140,312.22	21.8%
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	(.42)	(.42)	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	1,278,579.00	1,204,741.00	-5.8%
Donated Food Commodities		8221	21,335.00	19,202.00	-10.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,299,914.00	1,223,943.00	-5.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,770,760.00	1,487,786.00	-16.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,770,760.00	1,487,786.00	-16.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	27,312.00	24,581.00	-10.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,759.00	2,759.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	103.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,322.00	6,590.00	-10.0%
TOTAL, OTHER LOCAL REVENUE			37,496.00	33,930.00	-9.5%
TOTAL, REVENUES			3,108,170.00	2,745,659.00	-11.7%
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	654,949.00	744,064.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	183,851.00	180,877.00	-1.6%
Clerical, Technical and Office Salaries		2400	100,339.00	93,621.00	-6.7%
Other Classified Salaries		2900	750.00	500.00	-33.3%
TOTAL, CLASSIFIED SALARIES			939,889.00	1,019,062.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	193,731.00	218,646.00	12.9%
OASDI/Medicare/Alternative		3301-3302	76,726.00	85,285.00	11.2%
Health and Welfare Benefits		3401-3402	35,756.00	34,512.00	-3.5%
Unemployment Insurance		3501-3502	5,017.00	555.00	-88.9%
Workers' Compensation		3601-3602	16,500.00	21,714.00	31.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	6,683.00	8,946.00	33.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	101,588.00	99,960.00	-1.6%
TOTAL, EMPLOYEE BENEFITS			436,001.00	469,616.00	7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	138,802.00	139,025.00	0.2%
Noncapitalized Equipment		4400	19,238.00	0.00	-100.0%
Food		4700	895,598.00	829,000.00	-7.4%
TOTAL, BOOKS AND SUPPLIES			1,053,638.00	968,025.00	-8.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	389.00	1,400.00	259.9%
Dues and Memberships		5300	939.00	950.00	1.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,100.00	2,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,760.00	39,000.00	0.6%
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	40,528.00	39,825.00	-1.7%
Communications		5900	1,224.00	1,224.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,940.00	84,499.00	0.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	76,915.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,915.00	0.00	-100.0%
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			2,590,383.00	2,541,204.00	-1.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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%

Oakley Union Elementary
Contra Costa County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

07 61762 0000000
Form 13
EaBGXYPUWH(2023-24)

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,299,914.00	1,223,943.00	-5.8%
3) Other State Revenue		8300-8599	1,770,760.00	1,487,786.00	-16.0%
4) Other Local Revenue		8600-8799	37,496.00	33,930.00	-9.5%
5) TOTAL, REVENUES			3,108,170.00	2,745,659.00	-11.7%
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		2,483,239.00	2,402,793.00	-3.2%
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		107,144.00	138,411.00	28.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,590,383.00	2,541,204.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			517,787.00	204,455.00	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			517,787.00	204,455.00	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	435,193.80	952,980.80	119.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			435,193.80	952,980.80	119.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			435,193.80	952,980.80	119.0%
2) Ending Balance, June 30 (E + F1e)			952,980.80	1,157,435.80	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	17,124.00	17,124.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	935,857.22	1,140,312.22	21.8%
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	(.42)	(.42)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	747,981.22	959,460.22
7029	Child Nutrition: Food Service Staff Training Funds	4,999.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	182,877.00	180,852.00
Total, Restricted Balance		935,857.22	1,140,312.22

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	103,481.00	62,982.00	-39.1%
5) TOTAL, REVENUES			103,481.00	62,982.00	-39.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	911,264.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			916,764.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(813,283.00)	62,982.00	-107.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(813,283.00)	62,982.00	-107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,839.13	1,310,556.13	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,839.13	1,310,556.13	-38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,123,839.13	1,310,556.13	-38.3%
2) Ending Balance, June 30 (E + F1e)			1,310,556.13	1,373,538.13	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,310,556.13	1,373,538.13	4.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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					
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	62,982.00	62,982.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,498.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,481.00	62,982.00	-39.1%
TOTAL, REVENUES			103,481.00	62,982.00	-39.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	197,845.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	630,648.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	82,771.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			911,264.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			916,764.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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	103,481.00	62,982.00	-39.1%
5) TOTAL, REVENUES			103,481.00	62,982.00	-39.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		916,764.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			916,764.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(813,283.00)	62,982.00	-107.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(813,283.00)	62,982.00	-107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,839.13	1,310,556.13	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,839.13	1,310,556.13	-38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,123,839.13	1,310,556.13	-38.3%
2) Ending Balance, June 30 (E + F1e)			1,310,556.13	1,373,538.13	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,310,556.13	1,373,538.13	4.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	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	1,976,983.00	1,844,234.00	-6.7%
5) TOTAL, REVENUES			1,976,983.00	1,844,234.00	-6.7%
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	11,289.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	66,129.00	45,000.00	-32.0%
6) Capital Outlay		6000-6999	81,843.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			159,261.00	45,000.00	-71.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,817,722.00	1,799,234.00	-1.0%
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)			1,817,722.00	1,799,234.00	-1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,012,415.67	11,830,137.67	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,012,415.67	11,830,137.67	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,012,415.67	11,830,137.67	18.2%
2) Ending Balance, June 30 (E + F1e)			11,830,137.67	13,629,371.67	15.2%
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	11,830,137.67	13,629,371.67	15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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		
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	344,234.00	344,234.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	132,749.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,500,000.00	1,500,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,976,983.00	1,844,234.00	-6.7%
TOTAL, REVENUES			1,976,983.00	1,844,234.00	-6.7%
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	11,289.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,289.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	45,000.00	45,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,129.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,129.00	45,000.00	-32.0%
CAPITAL OUTLAY					
Land		6100	5,950.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	64,100.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,793.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,843.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7436	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			159,261.00	45,000.00	-71.7%
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	1,976,983.00	1,844,234.00	-6.7%
5) TOTAL, REVENUES			1,976,983.00	1,844,234.00	-6.7%
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		159,261.00	45,000.00	-71.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			159,261.00	45,000.00	-71.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,817,722.00	1,799,234.00	-1.0%
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)			1,817,722.00	1,799,234.00	-1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,012,415.67	11,830,137.67	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,012,415.67	11,830,137.67	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,012,415.67	11,830,137.67	18.2%
2) Ending Balance, June 30 (E + F1e)			11,830,137.67	13,629,371.67	15.2%
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	11,830,137.67	13,629,371.67	15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	11,830,137.67	13,629,371.67
Total, Restricted Balance		11,830,137.67	13,629,371.67

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	313,342.00	0.00	-100.0%
5) TOTAL, REVENUES			313,342.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	740.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			740.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			312,602.00	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	11,230,184.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,230,184.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,917,582.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,917,582.10	.10	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,917,582.10	.10	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,917,582.10	.10	-100.0%
2) Ending Balance, June 30 (E + F1e)			.10	.10	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	.10	.10	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					
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	179,681.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	133,661.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			313,342.00	0.00	-100.0%
TOTAL, REVENUES			313,342.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	740.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			740.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			740.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,230,184.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,230,184.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(11,230,184.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	313,342.00	0.00	-100.0%
5) TOTAL, REVENUES			313,342.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		740.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			740.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			312,602.00	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	11,230,184.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,230,184.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(10,917,582.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,917,582.10	.10	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,917,582.10	.10	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,917,582.10	.10	-100.0%
2) Ending Balance, June 30 (E + F1e)			.10	.10	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	.10	.10	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		
7710	State School Facilities Projects	.10	.10
Total, Restricted Balance		.10	.10

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	251,153.00	200,722.00	-20.1%
5) TOTAL, REVENUES			251,153.00	200,722.00	-20.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	776,074.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			776,074.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(524,921.00)	200,722.00	-138.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,230,184.00	0.00	-100.0%
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			11,230,184.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,705,263.00	200,722.00	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,804.00	10,741,067.00	29,899.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,804.00	10,741,067.00	29,899.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,804.00	10,741,067.00	29,899.6%
2) Ending Balance, June 30 (E + F1e)			10,741,067.00	10,941,789.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	10,741,067.00	10,941,789.00	1.9%
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					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	250,722.00	200,722.00	-19.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	431.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			251,153.00	200,722.00	-20.1%
TOTAL, REVENUES			251,153.00	200,722.00	-20.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
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	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	754,682.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	21,392.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			776,074.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			776,074.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,230,184.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,230,184.00	0.00	-100.0%
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)			11,230,184.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	251,153.00	200,722.00	-20.1%
5) TOTAL, REVENUES			251,153.00	200,722.00	-20.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		776,074.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			776,074.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(524,921.00)	200,722.00	-138.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,230,184.00	0.00	-100.0%
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			11,230,184.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			10,705,263.00	200,722.00	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,804.00	10,741,067.00	29,899.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,804.00	10,741,067.00	29,899.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,804.00	10,741,067.00	29,899.6%
2) Ending Balance, June 30 (E + F1e)			10,741,067.00	10,941,789.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	10,741,067.00	10,941,789.00	1.9%
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%

Oakley Union Elementary
Contra Costa County

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

07 61762 0000000
Form 40
E8BGXYPUWH(2023-24)

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	2,644,253.18	2,644,253.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,644,253.18	2,644,253.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,644,253.18	2,644,253.18	0.0%
2) Ending Balance, June 30 (E + F1e)			2,644,253.18	2,644,253.18	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	2,644,253.18	2,644,253.18	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	2,644,253.18	2,644,253.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,644,253.18	2,644,253.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,644,253.18	2,644,253.18	0.0%
2) Ending Balance, June 30 (E + F1e)			2,644,253.18	2,644,253.18	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	2,644,253.18	2,644,253.18	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%

Oakley Union Elementary
Contra Costa County

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

07 61762 0000000
Form 51
EBBGXYPUWH(2023-24)

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

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)	4,660.03	4,660.03	4,885.63	4,793.63	4,793.63	4,793.63
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)	4,660.03	4,660.03	4,885.63	4,793.63	4,793.63	4,793.63
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	13.93	13.93	13.93	12.61	12.61	12.61
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)	13.93	13.93	13.93	12.61	12.61	12.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,673.96	4,673.96	4,899.56	4,806.24	4,806.24	4,806.24
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	55,549,397.00	6.81%	59,330,915.00	5.83%	62,787,642.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,622,415.00	2.27%	1,659,314.00	2.06%	1,693,461.00
4. Other Local Revenues	8600-8799	1,373,013.00	4.60%	1,436,125.00	4.60%	1,502,137.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(11,443,676.00)	2.10%	(11,683,993.00)	2.10%	(11,929,357.00)
6. Total (Sum lines A1 thru A5c)		47,101,149.00	7.73%	50,742,361.00	6.53%	54,053,883.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,034,195.00		24,635,050.00
b. Step & Column Adjustment				600,855.00		615,876.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,034,195.00	2.50%	24,635,050.00	2.50%	25,250,926.00
2. Classified Salaries						
a. Base Salaries				6,191,476.00		6,284,348.00
b. Step & Column Adjustment				92,872.00		94,265.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,191,476.00	1.50%	6,284,348.00	1.50%	6,378,613.00
3. Employee Benefits	3000-3999	11,639,231.00	1.90%	11,860,376.00	1.90%	12,085,724.00
4. Books and Supplies	4000-4999	1,221,449.00	5.64%	1,290,370.00	5.25%	1,358,151.00
5. Services and Other Operating Expenditures	5000-5999	5,857,930.00	4.00%	6,092,247.00	4.00%	6,335,937.00
6. Capital Outlay	6000-6999	1,000.00	3.00%	1,030.00	2.62%	1,057.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	43,253.00	0.00%	43,253.00	0.00%	43,253.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(212,164.00)	3.02%	(218,571.00)	2.64%	(224,342.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		48,776,370.00	2.48%	49,988,103.00	2.48%	51,229,319.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,675,221.00)		754,258.00		2,824,564.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,857,844.62		12,182,623.62		12,936,881.62
2. Ending Fund Balance (Sum lines C and D1)		12,182,623.62		12,936,881.62		15,761,445.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,700,000.00		500,000.00		500,000.00
d. Assigned	9780	1,038,739.00		1,038,739.00		1,038,739.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,253,034.00		2,282,347.00		2,350,484.00
2. Unassigned/Unappropriated	9790	4,188,350.62		9,113,295.62		11,869,722.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,182,623.62		12,936,881.62		15,761,445.62
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,253,034.00		2,282,347.00		2,350,484.00
c. Unassigned/Unappropriated	9790	4,188,350.62		9,113,295.62		11,869,722.62
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,441,384.62		11,395,642.62		14,220,206.62
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions: 2.5% Step and Column increase for Certificated salaries. 19.10% STRS expense. 3.54% consumer price index for goods. 4% increase in spending for services and other operating expenses.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,681,863.00	4.00%	1,749,138.00	4.00%	1,819,103.00
2. Federal Revenues	8100-8299	3,525,339.00	-37.17%	2,214,969.00	10.61%	2,450,084.00
3. Other State Revenues	8300-8599	6,381,956.00	-11.27%	5,662,644.00	6.36%	6,022,809.00
4. Other Local Revenues	8600-8799	3,047,419.00	-8.52%	2,787,643.00	2.55%	2,858,607.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	11,443,676.00	2.10%	11,683,993.00	2.10%	11,929,357.00
6. Total (Sum lines A1 thru A5c)		26,080,253.00	-7.60%	24,098,387.00	4.07%	25,079,960.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,300,843.00		7,483,364.00
b. Step & Column Adjustment				182,521.00		187,084.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,300,843.00	2.50%	7,483,364.00	2.50%	7,670,448.00
2. Classified Salaries						
a. Base Salaries				4,931,730.00		5,005,706.00
b. Step & Column Adjustment				73,976.00		75,086.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		328,923.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,931,730.00	1.50%	5,005,706.00	8.07%	5,409,715.00
3. Employee Benefits	3000-3999	6,824,626.00	1.90%	6,954,294.00	3.64%	7,207,253.00
4. Books and Supplies	4000-4999	1,489,305.00	-30.72%	1,031,739.00	6.36%	1,097,361.00
5. Services and Other Operating Expenditures	5000-5999	4,494,995.00	-3.05%	4,357,998.00	2.00%	4,445,158.00
6. Capital Outlay	6000-6999	100,000.00	-46.98%	53,020.00	2.64%	54,420.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	996,358.00	3.02%	1,026,448.00	2.64%	1,053,546.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	186,898.00	-4.99%	177,563.00	2.64%	182,251.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,324,755.00	-0.89%	26,090,132.00	3.95%	27,120,152.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(244,502.00)		(1,991,745.00)		(2,040,192.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,294,730.85		12,050,228.85		10,058,483.85
2. Ending Fund Balance (Sum lines C and D1)		12,050,228.85		10,058,483.85		8,018,291.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,050,230.05		10,058,484.00		8,018,292.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.20)		(.15)		(.15)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,050,228.85		10,058,483.85		8,018,291.85
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Potential expansion of ELOP program in 25-26.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

07 61762 0000000
Form MYP
E8BGXYPUWH(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	57,231,260.00	6.72%	61,080,053.00	5.77%	64,606,745.00
2. Federal Revenues	8100-8299	3,525,339.00	-37.17%	2,214,969.00	10.61%	2,450,084.00
3. Other State Revenues	8300-8599	8,004,371.00	-8.53%	7,321,958.00	5.39%	7,716,270.00
4. Other Local Revenues	8600-8799	4,420,432.00	-4.45%	4,223,768.00	3.24%	4,360,744.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		73,181,402.00	2.27%	74,840,748.00	5.74%	79,133,843.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,335,038.00		32,118,414.00
b. Step & Column Adjustment				783,376.00		802,960.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,335,038.00	2.50%	32,118,414.00	2.50%	32,921,374.00
2. Classified Salaries						
a. Base Salaries				11,123,206.00		11,290,054.00
b. Step & Column Adjustment				166,848.00		169,351.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		328,923.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,123,206.00	1.50%	11,290,054.00	4.41%	11,788,328.00
3. Employee Benefits	3000-3999	18,463,857.00	1.90%	18,814,670.00	2.54%	19,292,977.00
4. Books and Supplies	4000-4999	2,710,754.00	-14.34%	2,322,109.00	5.74%	2,455,512.00
5. Services and Other Operating Expenditures	5000-5999	10,352,925.00	0.94%	10,450,245.00	3.17%	10,781,095.00
6. Capital Outlay	6000-6999	101,000.00	-46.49%	54,050.00	2.64%	55,477.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,039,611.00	2.89%	1,069,701.00	2.53%	1,096,799.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,266.00)	62.31%	(41,008.00)	2.64%	(42,091.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		75,101,125.00	1.30%	76,078,235.00	2.99%	78,349,471.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,919,723.00)		(1,237,487.00)		784,372.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,152,575.47		24,232,852.47		22,995,365.47
2. Ending Fund Balance (Sum lines C and D1)		24,232,852.47		22,995,365.47		23,779,737.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	12,050,230.05		10,058,484.00		8,018,292.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,700,000.00		500,000.00		500,000.00
d. Assigned	9780	1,038,739.00		1,038,739.00		1,038,739.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,253,034.00		2,282,347.00		2,350,484.00
2. Unassigned/Unappropriated	9790	4,188,349.42		9,113,295.47		11,869,722.47
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,232,852.47		22,995,365.47		23,779,737.47
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,253,034.00		2,282,347.00		2,350,484.00
c. Unassigned/Unappropriated	9790	4,188,350.62		9,113,295.62		11,869,722.62
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.20)		(.15)		(.15)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,441,383.42		11,395,642.47		14,220,206.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.58%		14.98%		18.15%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,793.63		4,915.66		5,040.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		75,101,125.00		76,078,235.00		78,349,471.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		75,101,125.00		76,078,235.00		78,349,471.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,253,033.75		2,282,347.05		2,350,484.13
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		2,253,033.75		2,282,347.05		2,350,484.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Oakley Union Elementary

Contra Costa County

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

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

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

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

IMPORT CHECKS

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

District: OAKLEY UNION ELEMENTARY SCHOOL DISTRICT
CDS #: 07-61762

Adopted Budget
2023-2024 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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.

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2023-24 Budget
01	General Fund/County School Service Fund	\$7,480,123.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	
Total Assigned and Unassigned Ending Fund Balances		\$7,480,123.00
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$2,253,034.00
Remaining Balance to Substantiate Need		\$5,227,089.00

Reference

Resource 0000-1999, Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)

Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	\$295,142.00	Site Donations
01	General Fund/County School Service Fund	\$305,021.00	Lottery
01	General Fund/County School Service Fund	\$20,354.00	General Fund/EDLC/Insurance
01	General Fund/County School Service Fund	\$723,243.00	Reserve for Supplemental Plan
01	General Fund/County School Service Fund	\$3,883,329.00	Reserve for Future Planning
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$5,227,089.00	

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.