



2023-24 ADOPTED BUDGET

June 14, 2023

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Berkeley Unified School District 2023-24 Adopted Budget Report

Public Hearing – June 7 2023
Adoption – June 14, 2023

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2023-24 through 2025-26 specific to the Berkeley Unified School District.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed Revised State budget on May 12th for the upcoming 2023-24 fiscal year. State revenue projections continue to be less than what was projected in January resulting in a \$31.5 billion budget shortage, which is an increase of \$9.3 billion since January estimates. Due to the tax filing deadline being in October 2023 instead of in April 2023, the Governor estimates that \$42 billion of projected revenue, which represents 19% of state general fund May Revision revenues, will be recognized in the fall. The Governor is not anticipating a recession; rather, he is projecting that the U.S. economy will grow at a slower pace.

Despite the revenue shortfalls and increased obligations worsening the funding available for school districts since January, the Governor is not proposing to withdraw any funds from the state reserve (Rainy-Day fund); not deferring apportionments; nor applying a deficit factor to the cost-of-living adjustment. However, if conditions get worse, the above actions may need to be considered. Unfortunately, the Governor is proposing reductions to the current year one-time Arts, Music, and Instructional Materials Block Grant and one-time Learning Recovery Emergency Block Grant to help afford on-going funding.

The statutory cost-of-living adjustment (COLA) for 2023-24 is 8.22%, which is estimated to cost approximately \$4.0 billion. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	8.22%	3.94%	3.29%

Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant

As presented in the Governor's January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34%. The Governor's May Revision proposes a revised reduction of approximately 51% instead, which equals the amount remaining to be apportioned.

Learning Recovery Emergency Block Grant

The Governor's May proposal also includes a reduction to the one-time Learning Recovery Block Grant by 32%. This reduction was not part of the Governor's January budget proposal, and the original allocation was fully apportioned during the Winter and Spring

Arts and Music Education Funding (Proposition 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The estimated appropriation for the AMS program is \$933 million. However, since funding levels are dependent on the prior year Proposition 98, and key provisions still need clarification, the District has not included the AMS program in its 2023–24 proposed budget. The AMS program will be reflected in its First Interim once further clarity is provided.

Other Proposed Governor's Budget Components

Illustrated below is a summary of other budget proposals contained in the May Revise.

- The following programs are projected to continue in the same manner as contained in the Governor's budget presented in January:
 - Expanded Learning Opportunities Program
 - Governor maintains the funding level but proposes a 21-22 allocation carryover extension
 - Universal School Meals
 - Transportation
 - College and Career Pathways
 - Community Schools
 - Accountability System & LCFF Equity Multiplier
- The following programs proposed to receive the 8.22% COLA:
 - Special Education
 - Preschool, Child Care, and Development Programs
 - Child Nutrition
 - Adult Education Block Grant
 - Mandate Block Grant
 - Foster Youth Programs
 - American Indian Education Centers & Early Childhood Education Program
- \$597 million ongoing for Transitional Kindergarten
 - The May Revise amount was reduced by approximately \$43 million due to reduced enrollment.
 - The required budget appropriation for the shift to 1:10 is unfunded, leaving 1:12 ratio applicable for 2023-24

President Biden's 2024 Education Proposals

The Biden Administration proposed the following federal funding:

- \$22.2 billion (\$3.0 billion increase) for Title I Initiatives
- \$44.2 billion (\$2.1 billion increase) for Early Learning
- \$600 billion over ten years for Preschool Partnerships
- \$1.49 billion for additional priorities consisting of mental health support, professional development, and community schools and career-connected high schools
- \$16.8 billion (\$2.1 billion increase) for IDEA - Basic
- \$502.6 million (\$82.6 million increase) for IDEA - Preschool
- \$932.0 million (\$400 million increase) for IDEA - Infants & Toddlers
- \$304 million for IDEA – Personnel Preparation (train & retain)

Please note that the District has not incorporated any of the above provisions in its proposed budget due to multiple uncertainties (i.e. whether it will pass, amounts per LEA/organization, timing & manner of disbursements, etc.).

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a districts assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned

ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since all conditions have been met regarding enacting LEA reserve cap, LEAs have the statutory reserve cap described above beginning 2022-23. More than likely the limit will be in place for subsequent years.

The May Revision and Berkeley Unified School District

The slight increase in COLA results in an increase of \$87,673 in LCFF funding. Additional reductions in the Arts and Music Block Grant by \$946,058. Amount funded is projected to be \$2,946,058. Thirty percent reduction in the Learning Recovery Block Grant in the amount of \$2 million. Funding is now projected at \$4.5 million.

The unrestricted general fund also includes \$3.4 million in one-time and on-going board approved recommendations for new expenditures.

Multi-Year Projections

These one- time and ongoing expenditures are included in the multi-year projection as designations in the ending fund balances for all years. These expenditures will be included in expenses in the First Interim report.

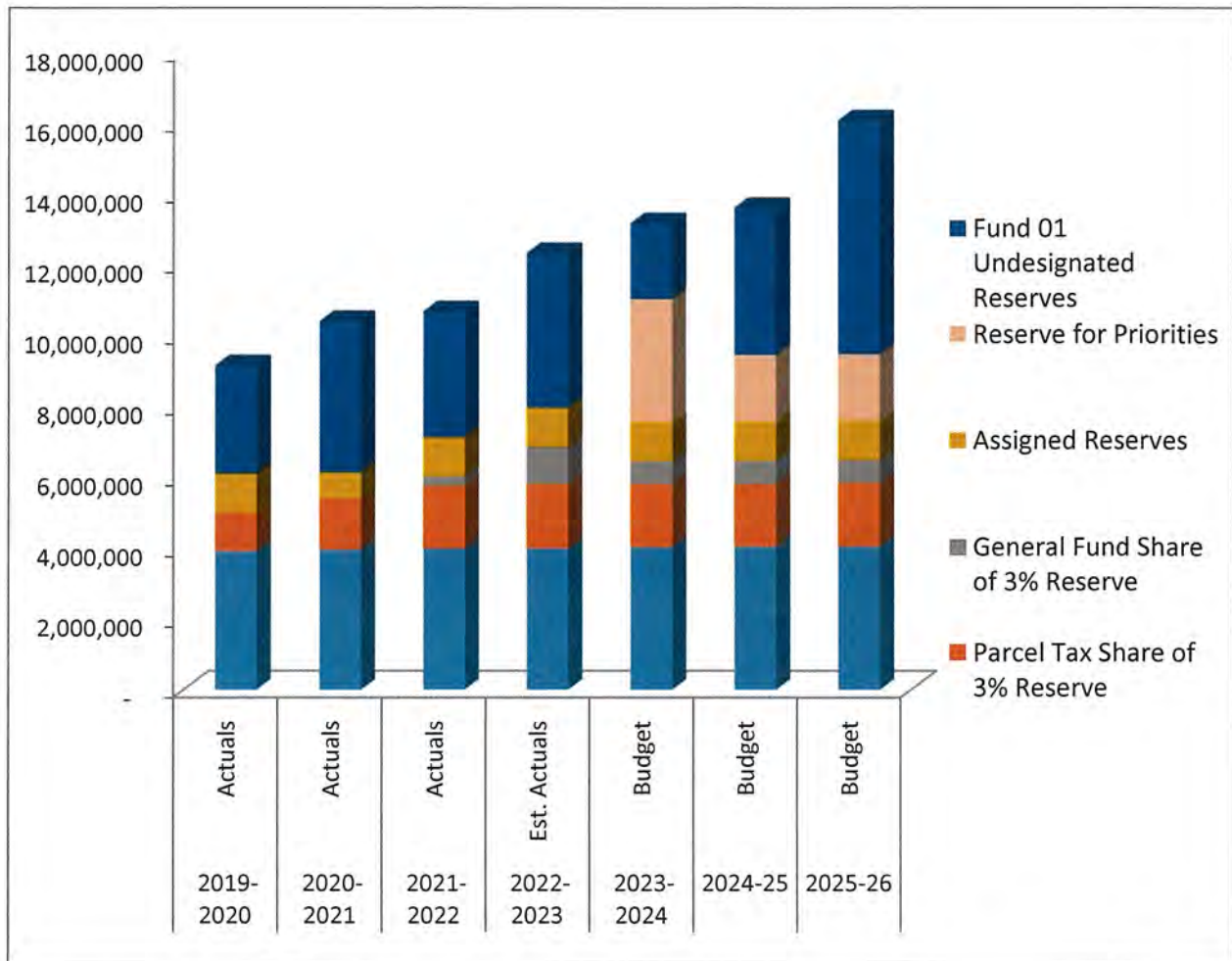
The projected ending fund balances after designations for the current and two subsequent years are \$2.1 million \$4.1 million and \$6.6 million. These balances for 2023-24 and 2024-25 do not include projections for negotiated salary increases.

The Multi-Year projection are discussed in detail in the section of the budget book following the comparatives.

Due to uncertainty in the California economy and state budget, increased fiscal prudence is warranted to ensure the District is spending within established guidelines, and reserves are set aside to weather unforeseen situations.

COMPONENTS OF ENDING FUND BALANCE

The following chart reflects the components of ending fund balances in the Combined Unrestricted General Fund. The fund balances in the out years do not include negotiated salary increases. The 2022-23 ending fund balance will be determined when the District closes its books in September 2023.



Conclusion

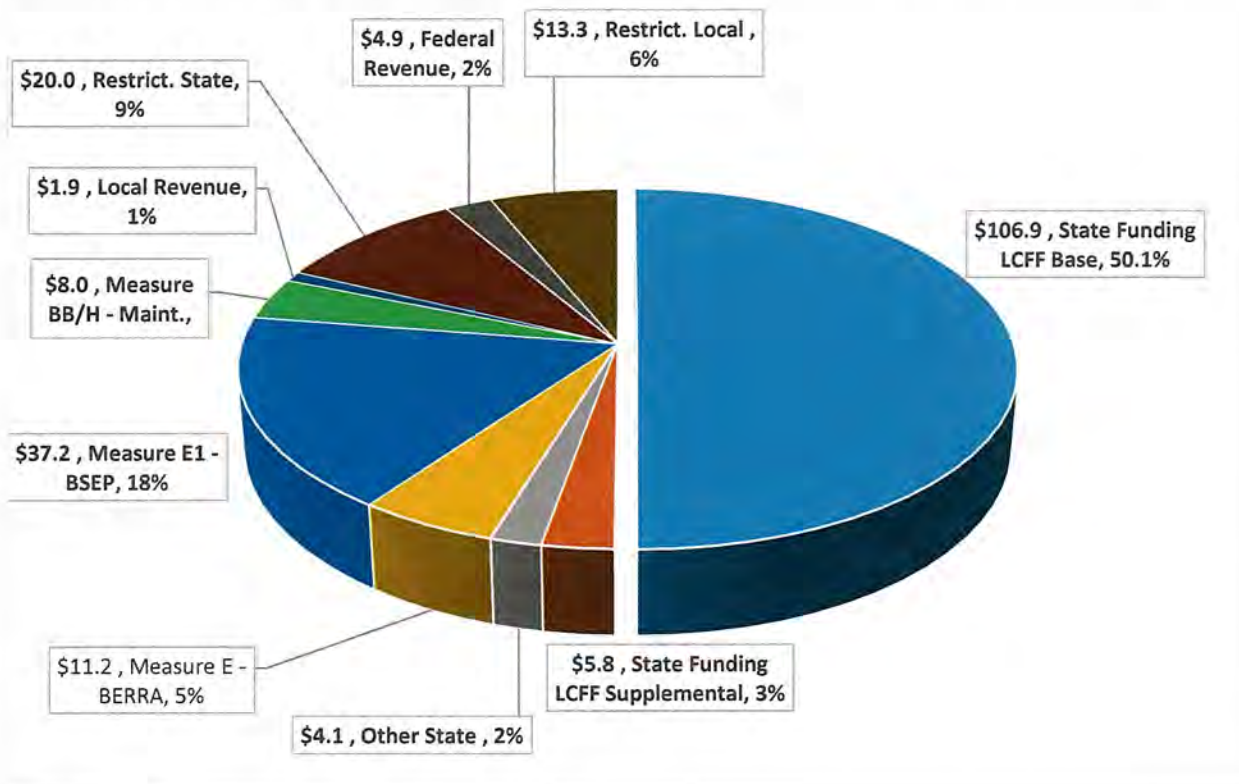
Despite positive fund balances in the out years, fiscal prudence is warranted to ensure the District is spending within established guidelines, and reserves are set aside to weather unforeseen situations and to ensure the District's fiscal health.

COMBINED GENERAL FUND (FUNDS 01-04)

Revenues

Revenues projected in the combined General Fund for 2023-24 total \$213.3 million. State funding based on the LCFF is projected at \$112.7 million which is 52.8% of all 2023-24 combined General Fund dollars. Restricted Federal, State and Local revenues total \$38.2 million or 17.9% of the total.

Revenue from three local parcel tax Measures totals \$56.4 million or 26.4% of total revenue as follows: BERRA \$11.2 million (5.3%), BSEP \$37.2 million (17.4%) and Measure H (Maintenance) \$8 million (3.8%). The Other State program revenue is \$4.1 million representing 1.9% of the budget.



State Funding LCFF

Local Control Funding Formula (LCFF) provides state funding for the District based on a per pupil base grant allocation for each grade span and supplemental grant funding based on the number of English Language Learners, pupils eligible for free and reduced-price meals and Foster Youth pupils they serve. These are our most vulnerable students, and the LCFF was implemented to prioritize funding based on the unduplicated count of these students.

The grade span receives the annual COLA, and in 2023-24 the LCFF received a COLA of 8.22%. The target funding factors are \$9,919 for TK-3, \$10,069 for grades 4-6, \$10,367 for grades 7-8, and \$12,015 for grades 9-12. Under the base grant funding, the District will also receive \$1,032 per TK-3 student for class size reduction and \$312 per student in grades 9-12 for Career Technical Education.

The projected base grant funding before add-ons is \$100 million and includes \$2.4 million in Class Size Reduction funding and \$.9 million for Career Technical Education. Add-on programs are State Transportation and Targeted Instructional Improvement Grant (TIIG) funding and effective 2022-23, school districts will receive funding for Transitional Kindergarten (TK). Effective 2023-24, State Transportation will receive a COLA. Add-on program funding for 2023-24 is \$4.3 million for TIIG, \$1 million for State Transportation, and \$0.4 million for TK.

The District is also projected to receive supplemental grant funds based on the percentage pupils eligible for free and reduced-price meals, English Language Learner students and Foster Youth. The District will be receiving \$5.8 million in Supplemental Funding.

The total LCFF funding, base and supplemental is \$112.7 million which is \$12,570 per ADA and is \$5.3 million over the prior year.

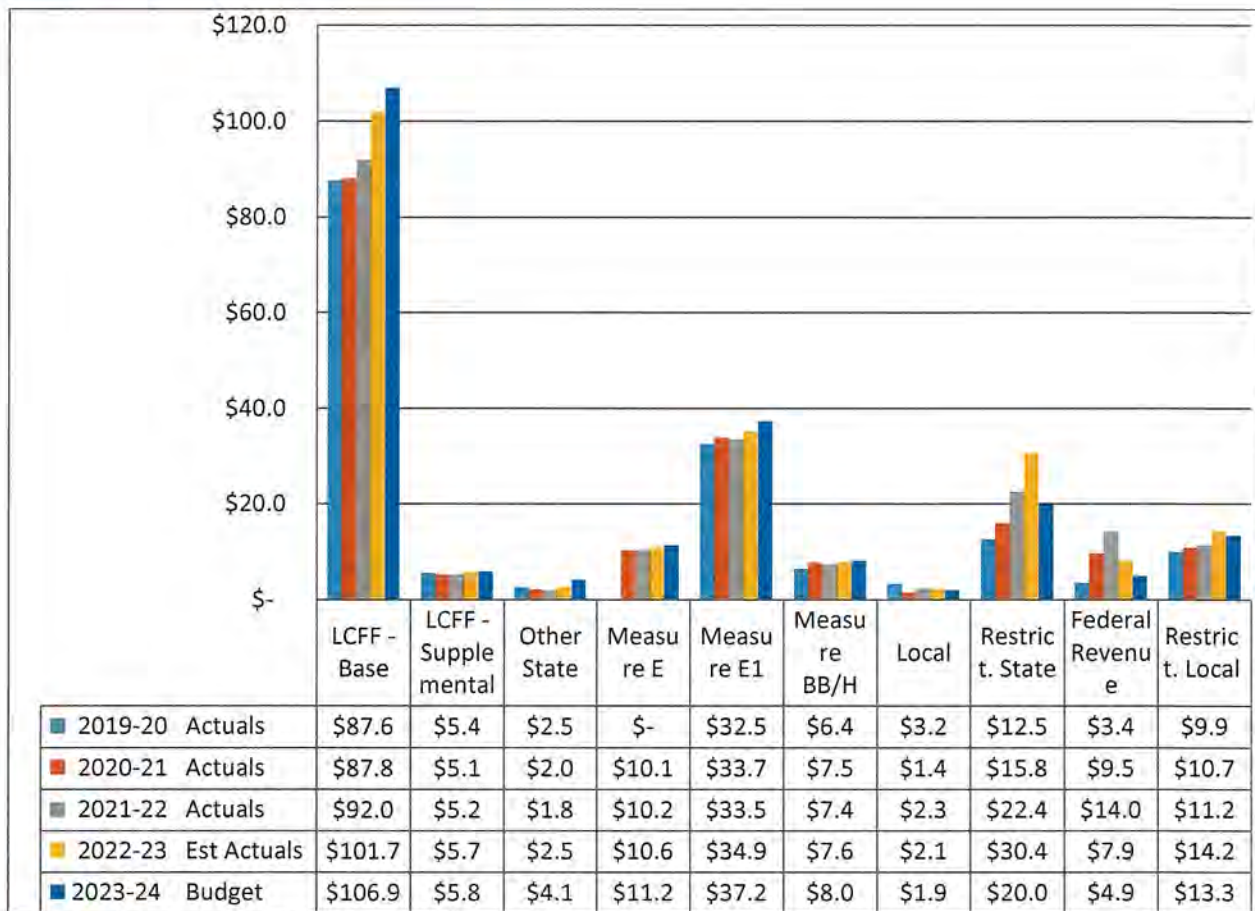
Managing Enrollment and Attendance

The District's enrollment and attendance trend since 2016-17 is summarized below.

Enrollment and Attendance Trend 22-23 4/24/2023										
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2021-22 P-2	2022-23 average	2023-24 Projected	2024-25 Projected	2025-26 Projected
Enrollment	9,655	9,809	9,811	9,844	9,409	9,179	9,073	9,195	9,195	9,195
Change from Prior Year Enrollment	-152	154	2	33	-435	-230	-106	122	0	0
ADA - Funded per LCFF Calculator	9,199	9,365	9,398	9,426	9,426	9,426	9,235	8,968	8,779	8,779
Change from Prior Period Funded ADA	-121	166	33	28	0	0	-191	-267	-189	0
ADA -Projected	9,199	9,365	9,398	9,426	9,009	8,846	8,663	8,779	8,779	8,779
Change from Prior Period ADA	-121	166	33	28	-417	25	-183	116	0	0
Enrollment to ADA % P-2	95.28%	95.47%	95.79%	95.75%	95.75%	96.37%	95.48%	95.48%	95.48%	95.48%

The District is benefiting from the Attendance Yield method of calculating ADA in 2023-24, but is projecting to be funded at P-2 attendance levels for the out years.

REVENUE COMPARATIVE



State Revenue LCFF Revenue

The District's projected LCFF funding for 2023-24 is \$112.7 million, of which \$106.9 million will be received as base funding and \$5.8 million as supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free and reduced-price meals, and Foster Youth pupils. The District is projected to receive \$49.6 million as State Aid funding, \$1.8 million as Education Protection Account (EPA) or Prop 55 funding, and \$56.5 million as local property taxes after transfer of in-lieu of property taxes.

State Program Revenues

Other State Program Revenue

A substantial portion of other State revenue was rolled into the Revenue Limit/LCFF revenue beginning in FY 2013-14. Other State program funding for both restricted and unrestricted programs is projected to be \$23.4 million. Unrestricted State revenue is projected to increase \$1.6 million from the prior year's estimated actuals. Restricted State revenue is projected to be reduced by \$10.4 million from the prior year's estimated actuals.

Of the total funding received from the State, \$4.1 million is accounted for separately as unrestricted and \$19.3 million is restricted. Unrestricted State funds include \$1.5 million in lottery funds.

Restricted State Revenue includes \$.6 million in restricted lottery, \$1.0 million in Special Education/mental health apportionment, \$.2 million in funds for California Partnership Academies, \$.8 million for Career Technical Education, \$.9 million for the Strong Workforce and Educator Effectiveness Programs, \$2.2 million for After-School Education and Safety, \$2.0 million for Expanded Learning Opportunity, \$1.8 million for Arts & Music Block Grant, \$2.3 million for Learning Recovery, \$0.3 million for Healthy Start and Universal Pre-K, and \$.1 million in A-G Grants. There is a budget of \$7.0 million for the STRS on Behalf Pension Contribution. This amount does not result in additional revenue for the District, because it is offset by an equal amount of expense.

Local Parcel Taxes

Local parcel taxes represent 26.5% of combined General Fund revenues. Revenues are increasing in 2023-24. The increase in revenue is due to a 4.9% Cost-of-Living Adjustment (COLA) equal to the annual average percentage change in the Bay Area Consumer Price Index - All Urban Consumers, San Francisco-Oakland-San Jose area over the prior twelve months, as of December 1 of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. This COLA applies to all of the District's parcel taxes.

Parcel tax revenues from BSEP, Measure E1 are projected to total \$37.2 million. Measure E1 was passed by the voters in 2016 and became effective in FY 2017-18. Of the BSEP revenue, 66% is designated for High Quality Instruction; 27% is designated for Essentials for Excellence and 7% is designated for Effective Student Support.

Parcel taxes from Measure H are projected to total \$8.0 million. Measure H of 2020 replaces Measure H of 2010. These funds are used for school building maintenance and security.

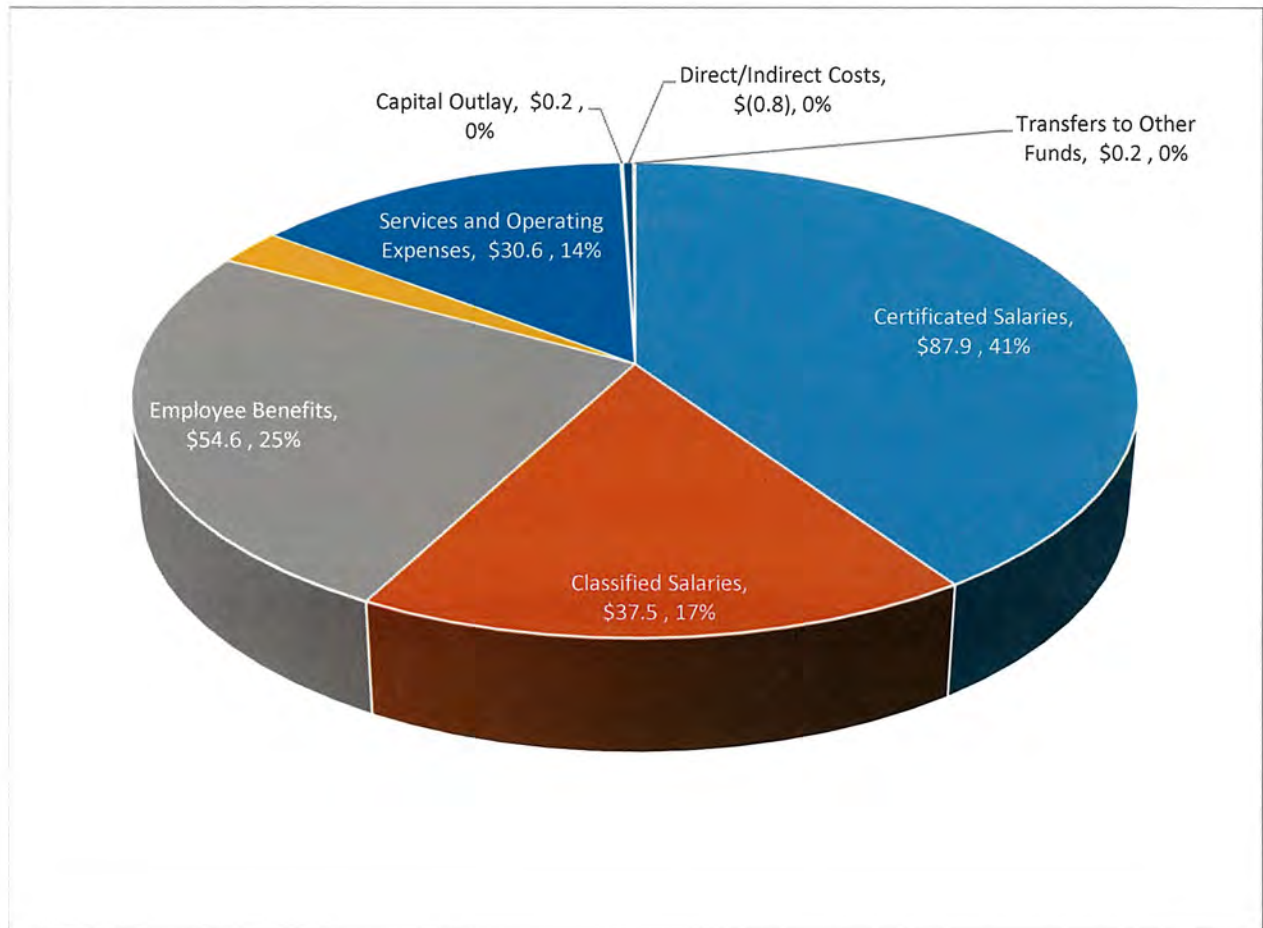
Tax revenues from BERRA are projected to total \$11.2 million. Of the BERRA revenue, 5% is designated for Educator Recruitment, Retention and Development Programs; 95% is designated for Educator Compensation.

Other Local Revenues

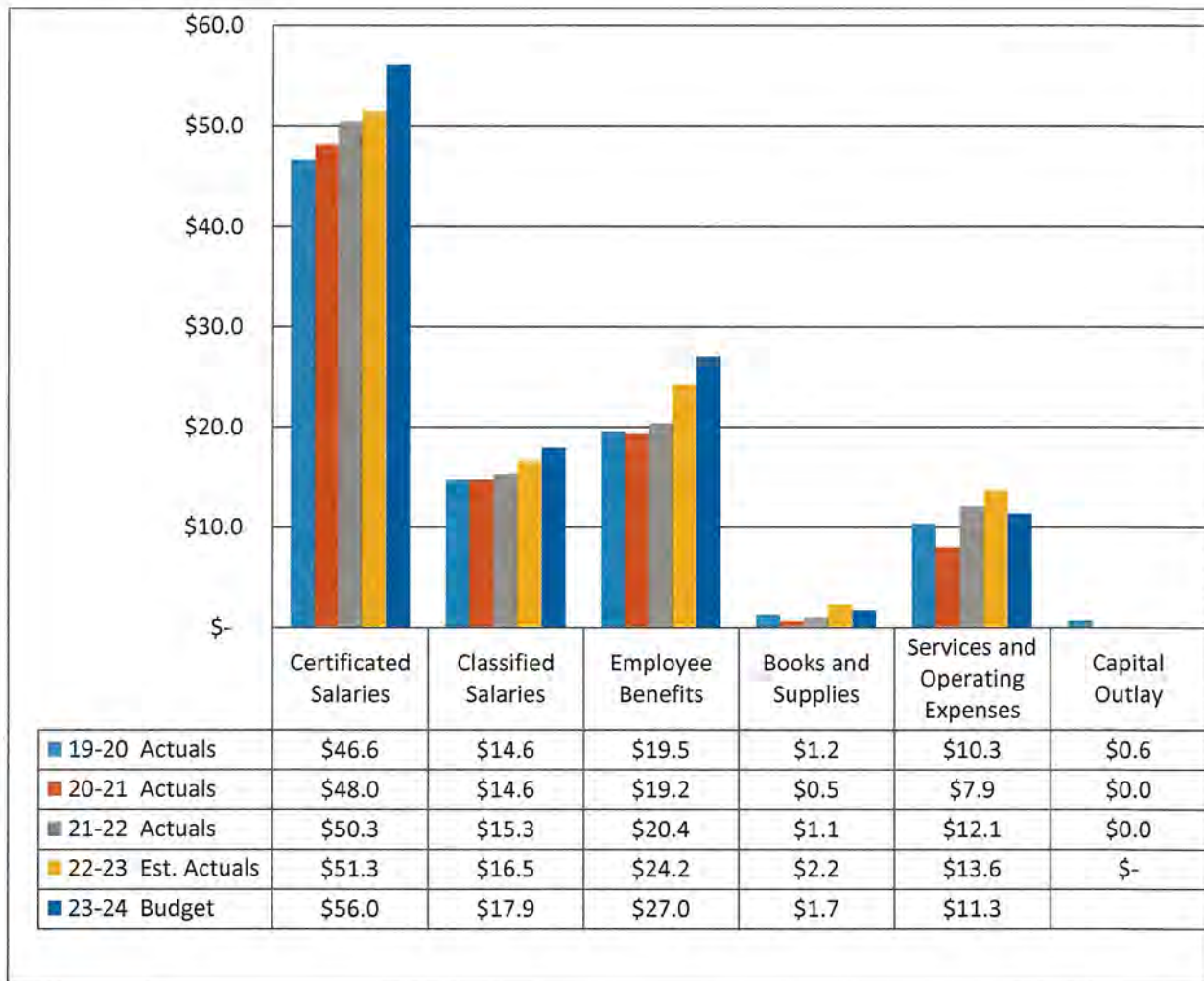
Other combined local revenues for 2023-24 are projected to total \$15.2 million. Unrestricted local revenues total \$1.9 million and include, \$0.6 million for Cooking and Gardening programs, \$0.4 million in Leases and Rentals revenue, \$0.3 for District Transportation Services, and \$0.7 million from other agencies and services. Restricted local revenues are projected to total \$13.3 million and include a \$7.1 million apportionment from SELPA, \$3.4 million in fees and donations for the after-school program, \$1.0 million in PTA, \$1.0 million in Mental Health grants, and \$0.8 million in various Restricted grants and donations.

COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted state and local funds as well as restricted state, federal and local funds. Combined General Fund expenditures for 2023-24 are projected to total \$215.2 million and include indirect costs and transfers to other funds.



EXPENDITURE COMPARATIVE FOR FUND 01 UNRESTRICTED GENERAL FUND



Salaries and Benefits

Salaries and benefits for the combined General Fund, Funds 01-08, are projected to total \$180 million and represent 83.6% of all combined General Fund expenses.

Salaries and benefits for Fund 01 Unrestricted only, totaled \$101.0 million, and represent 92.7% of all Unrestricted General Fund expenditures. Salaries and Benefits are increasing over the previous year due to negotiated salary increases and increases in Retirement Benefits.

Books and Supplies, Services and Operating Expenses

Fund 01 books, supplies, services, and operating expenses purchased with Unrestricted General Funds is projected to total \$12.9 million for 2023-24 which is \$2.8 million less than the estimated actuals for 2022-23.

Transfers to Other Funds

The General Fund is transferring \$.25 million to the Self Insurance Fund to meet required reserves for Property and Liability Insurance.

Other transfers under the revenue limit funding method include the proportionate share of funding for Continuation Education and Special Education based on ADA, and total \$574,529 and \$710,155 respectively. The District has elected to continue these transfers under LCFF, and is now a transfer within the Unrestricted General Fund, since these programs are now unrestricted.

Indirect/Direct costs

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for FY 2023-24 is 6.14%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds including the Adult Education, Cafeteria and Child Development Funds are projected to pay \$0.8 million in indirect costs to the Unrestricted General Fund for support services. Restricted programs are projected to pay \$1 million which is reflected in the combined General Fund Expenditures as an offset because the contribution comes from restricted programs. Parcel Tax Funds are projected to contribute \$3.3 million in indirect costs to the Unrestricted General Fund for support services.

CONTRIBUTION HISTORY

The Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the Restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

Contributions To and From the Unrestricted General Fund

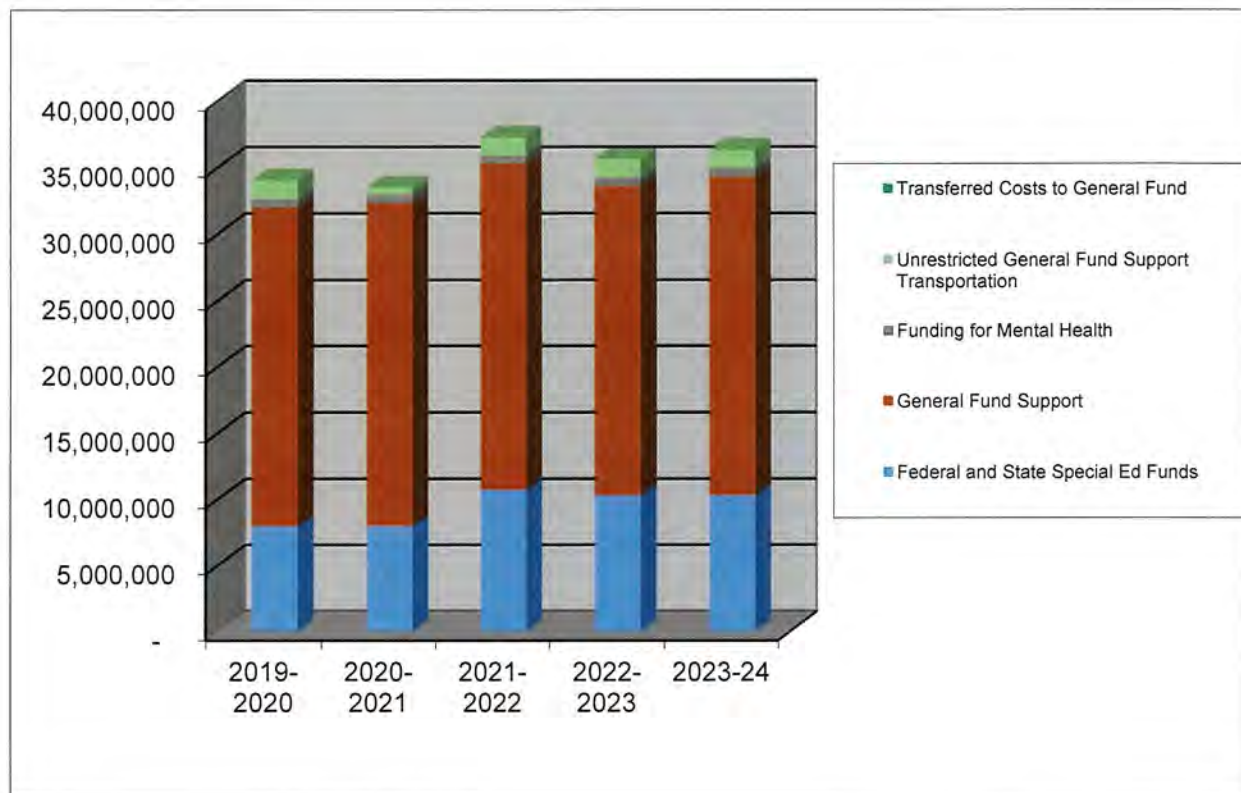
The Unrestricted General Fund is projected to receive a contribution of \$17.7 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. The General Fund is projected to contribute \$26.2 million to the Special Education program and \$1.1 million for Special Education/Mental Health. Contributions to Special Education are projected to increase by \$0.7 million over the prior year.

Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted under the LCFF. In addition, expenditures for the Transportation program must equal or exceed expenditures in FY 2012-13.

Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year. In FY 2019-20 through 2022-23, the District expended \$32.6 million, \$32.9 million, \$34.9 million and \$38.4 million, respectively, for Special Education. The District is projected to expend \$38.5 million in FY 2023-24. Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$1.5 million to Special Education

Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support, in the graph below.



Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District required reserve is \$6,466,176. In the Preliminary Budget, the State required reserve is set aside in the following funds:

Measure H (Fund 02)	\$	241,285
BSEP/BERRA (Fund 04)	\$	1,543,490
General Fund (Fund 01)	\$	645,713
Special Reserve (Fund 17)	\$	4,035,688
Total	\$	6,466,176
Required 3%	\$	6,466,176
Backfill with Parcel Tax		0.00

FISCAL STATUS OF THE DISTRICT'S OTHER FUNDS

1. Parcel Tax Funds – Funds 02 and 04

Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 and Funds 04.

There are three parcel tax Measures;

- Facilities Safety and Maintenance Act of 2020, Measure H, passed by the voters in March, 2020 replacing Measure H of 2010 (Fund 02)
- Berkeley Schools Excellence Program (BSEP) Measure E1, passed by the voters in 2016 replacing Measure A in FY 2017-18 (Fund 04)
- The Berkeley Public Schools Educator Recruitment and Retention Act of 2020 (BERRA) Measure E passed by the voters in March 2020.

The ending fund balances for the Measures are projected to be \$0.4 million for Measure H, \$5.8 million for BSEP Measures A/E1 and \$0.6 million for BERRA Measure E.

The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

Ending Fund Balances for Special Tax Program

		Fund Balances and Reserves Preliminary Budget FY 2023-24	
Fund 2	Facilities Safety and Maintenance Measure H		
	Unrestricted Ending Fund Balance	\$ 137,523	
	Fund 2 Reserve (3%)	\$ 241,285	
			\$ 378,808
Fund 4	BSEP Measure E1 of 2016		
	Unrestricted Ending Fund Balance	\$ 4,600,314	
	BSEP Reserves (3%)	\$ 1,193,515	
			\$ 5,793,829
Fund 4	BERRA Measure E of 2020		
	Unrestricted Ending Fund Balance	\$ 217,324	
	BERRA Reserve (3%)	\$ 349,975	
			\$ 567,299
Total			\$ 6,739,936

2. ASB Fund

The ASB Fund is used to account separately for Associated Student Body organizations. The fund has a projected ending fund balance of \$465,339.

3. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State, and local revenues for Adult Education programs. The fund is also used to account for the District's Adult Education expenditures. This fund has a projected ending fund balance of \$574,942.

4. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate Child Development programs. Funds may be used only for expenditures for the operation of Child Development programs. This fund has a projected ending fund balance of \$613,017.

5. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. This fund has a projected ending fund balance of \$1,163,640.

6. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund has a projected ending fund balance of \$10,013.

7. Special Reserve for Non-Capital Outlay Fund – Fund 17

The Special Reserve for Non-Capital Outlay Fund reflects a projected ending fund balance of \$4,045,046. The amount held in this Special Reserve fund represents a part of the General Fund's share of the 3% State required reserve. This amount, in addition to the General Fund reserve of \$621,356 plus the parcel taxes' share of the reserve of \$1,784,775 meets the required reserve of \$6,451,176. Therefore, the District has fully met the State required reserve for economic uncertainties without reliance on parcel tax dollars for the General Fund's share.

8. Special Reserve Fund for Postemployment Benefits – Fund 20

This is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. The projected ending fund balance totals \$6,112,866.

9. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. In 2023-24, expenditures for capital outlay are projected to total \$42,952,550 plus \$5,647,890 in other operating expenses, leaving a projected ending fund balance of \$0.00 in this fund.

10. Capital Facilities Fund - Fund 25

This fund is used primarily to account separately for moneys received from fees levied on development projects. The Board established this fund in 2017-18, to provide additional facilities to accommodate an increase in students generated by new development. Projected revenue totals \$245,000 with a projected ending fund balance of \$3,554,588.

11. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This fund has a projected ending fund balance of \$100,000.

12. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

13. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This fund has a projected ending fund balance of \$61,364.

14. Self-Insurance Fund – Fund 67

Self-Insurance Funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, and deductible property loss. The amount established for short and long-term liability to fully fund workers' compensation claims and general property liability claims based on actuarial report dated June 2021 is \$6,197,153 for worker's compensation, and \$198,000 for general property liability. The projected ending fund balance is a negative \$1,259,798, after accruing the full long-term liability.

VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
 Adopted Budget as of June 14, 2023

	Estimated Actuals FY 2022-23	Adopted Budget FY 2023-24	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 101,720,561	\$ 106,910,437	\$ 5,189,876	
LCFF Supplemental Revenue	\$ 5,731,700	\$ 5,820,598	\$ 88,898	
Total LCFF Revenue	\$ 107,452,261	\$ 112,731,035	\$ 5,278,774	A
Other State Revenues	2,525,839	4,100,578	1,574,739	B
Local Revenues	1,909,826	1,899,510	(10,316)	
TOTAL REVENUES:	111,887,926	118,731,123	6,843,197	
EXPENDITURES:				
Certificated Salaries	51,349,483	55,980,847	(4,631,364)	C
Classified Salaries	16,479,806	17,953,322	(1,473,516)	C
Employee Benefits	24,206,326	27,039,820	(2,833,494)	C
Books and Supplies	2,155,214	1,670,814	484,400	
Services & Operating Expenses	13,646,979	11,250,828	2,396,151	D
Capital Outlay	51,628	52,819	(1,191)	
Direct Support/Indirect Cost	(6,338,514)	(5,094,310)	(1,244,204)	E
TOTAL EXPENDITURES	101,550,922	108,854,140	(7,303,218)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,337,004	9,876,983	(460,021)	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Self Insurance Fund	(215,132)	(250,000)	(34,868)	
Total Transfers Out	(215,132)	(250,000)	(34,868)	
Inter-fund Transfers In				
Fund 20 - Post Employment Benefits	889,531	-	(889,531)	F

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
 Adopted Budget as of June 14, 2023

	Estimated Actuals FY 2022-23	Adopted Budget FY 2023-24	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 101,720,561	\$ 106,910,437	\$ 5,189,876	
LCFF Supplemental Revenue	\$ 5,731,700	\$ 5,820,598	\$ 88,898	
Total LCFF Revenue	\$ 107,452,261	\$ 112,731,035	\$ 5,278,774	A
Other State Revenues	2,525,839	4,100,578	1,574,739	B
Local Revenues	1,909,826	1,899,510	(10,316)	
TOTAL REVENUES:	111,887,926	118,731,123	6,843,197	
EXPENDITURES:				
Certificated Salaries	51,349,483	55,980,847	(4,631,364)	C
Classified Salaries	16,479,806	17,953,322	(1,473,516)	C
Employee Benefits	24,206,326	27,039,820	(2,833,494)	C
Books and Supplies	2,155,214	1,670,814	484,400	
Services & Operating Expenses	13,646,979	11,250,828	2,396,151	D
Capital Outlay	51,628	52,819	(1,191)	
Direct Support/Indirect Cost	(6,338,514)	(5,094,310)	(1,244,204)	E
TOTAL EXPENDITURES	101,550,922	108,854,140	(7,303,218)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,337,004	9,876,983	(460,021)	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Self Insurance Fund	(215,132)	(250,000)	(34,868)	
Total Transfers Out	(215,132)	(250,000)	(34,868)	
Inter-fund Transfers In				
Fund 20 - Post Employment Benefits	889,531	-	(889,531)	F

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Adopted Budget as of June 14, 2023

	Estimated Actuals FY 2022-23	Adopted Budget FY 2023-24	Variances	
Contributions In				
BSEP Contribution	16,315,247	16,840,747	525,500	
BSEP Direct Support	584,900	569,900	(15,000)	
BSEP Substitute Compensation	296,400	306,000	9,600	
Arts and Music Block Grant		800,000	800,000	G
Total Contributions In	17,196,547	18,516,647	1,320,100	
Contributions Out				
Special Education - (ADA)	(770,000)	(770,000)	0	
Special Education - State	(24,769,822)	(25,469,822)	(700,000)	
Special Education - Mental Health	(1,056,736)	(1,056,736)	0	
Total Contributions Out	(26,596,558)	(27,296,558)	(700,000)	
 Net Contributions	 (9,400,011)	 (8,779,911)	 620,100	
TOTAL OTHER FINANCING SOURCES /USES	(8,725,612)	(9,029,911)	(304,299)	
NET INCREASE (DECREASE) IN FUND BALANCE	1,611,392	847,072	(764,320)	
BEGINNING FUND BALANCE	4,898,356	6,509,748	1,611,392	
ENDING FUND BALANCE	6,509,748	7,356,820	847,072	
 Amount Committed and Assigned	 2,149,405	 5,187,491	 3,038,086	
UNDESIGNATED FUND BALANCE	\$ 4,360,343	\$ 2,169,329	\$ (2,191,014)	

COMPONENTS OF FUND BALANCE:

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
 Adopted Budget as of June 14, 2023

	Estimated Actuals FY 2022-23	Adopted Budget FY 2023-24	Variances
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	1,049,405	645,714	
LCAP Reserves	1,000,000	1,000,000	
Budget priorities pending Board approval		3,441,777	H
Undesignated Fund Balance	4,360,343	2,169,329	

Required Amount for Economic Uncertainties - 3%	4,627,289	4,069,905
Fund 17 Reserve Balance	3,965,640	3,965,640
Fund 01 Reserve Balance	661,649	104,265
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Adopted Budget as of June 14, 2023
Explanation of Significant Changes

A	Increase in LCFF funding due to funded COLA of 8.22% partially offset by the reduction in ADA	\$ 5,278,774
B	Increase in State Funding primarily due to the receipt of on-going state funding for the Transportation Program	\$ 1,574,739
C	Increase in salaries and benefits due to a negotiated 6% increase for all employees and the assumption that positions will be staffed	\$ (8,938,374)
D	Decrease in Services and Operating Expenses due to the removal of prior year one-time expenditures and expenditures funded carryover amounts, which will be loaded after closing the books in the fall	\$ 2,396,151
E	Decrease in Indirect Costs pending carryover amounts in restricted programs and other funds, which will be loaded after closing the books in the fall	\$ (1,244,204)
F	Prior year one-time contribution from Fund 20, Post Employment Benefits Fund	\$ (889,531)
G	Transfer in from the Arts, Music and Instructional Materials Discretionary Block Grant, in accordance with the board approved plan	\$ 800,000
H	Designating budget priorities pending board approval at June 7, 2023 board meeting	\$ 3,441,777

GENERAL FUND

SUMMARY

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01-04
Adopted Budget FY 2023-24

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
REVENUES:									
Base LCFF Funding	106,910,437						106,910,437	0	106,910,437
Supplemental LCFF Funding	5,820,598						5,820,598	0	5,820,598
Total LCFF Funding	112,731,035						112,731,035	0	112,731,035
Special Property Tax Transfers	0	652,376					0	652,376	652,376
Funding After Transfers	112,731,035	652,376					112,731,035	652,376	113,383,411
Federal Revenues	0	4,917,879					0	4,917,879	4,917,879
Other State Revenues	4,100,578	19,289,484					4,100,578	19,289,484	23,390,062
Local Revenues	1,899,510	13,286,851	8,042,840	0	37,210,002	11,200,000	58,352,352	13,286,851	71,639,203
TOTAL REVENUES:	118,731,123	38,146,590	8,042,840	0	37,210,002	11,200,000	175,183,965	38,146,590	213,330,555
EXPENDITURES:									
Certificated Salaries	55,980,847	16,633,552	0	0	9,709,305	5,635,279	71,325,431	16,633,552	87,958,983
Classified Salaries	17,953,322	10,565,396	835,819	3,027,103	2,584,986	2,491,175	23,865,302	13,592,499	37,457,801
Employee Benefits	27,039,820	18,292,350	430,638	1,550,303	4,454,522	2,810,558	34,735,538	19,842,653	54,578,191
Books and Supplies	1,670,814	2,160,178	55,000	311,000	1,037,099	24,625	2,787,538	2,471,178	5,258,716
Services & Operating Expenses	11,250,828	15,971,217	311,962	1,008,644	2,021,125	42,000	13,625,915	16,979,861	30,605,776
Capital Outlay	52,819	0	0	50,000	80,000	0	132,819	50,000	182,819
Other Outgoing	0	550	0	0	0	0	0	550	550
Direct Support/Indirect Cost	(5,094,310)	1,036,001	100,292	362,079	2,180,133	662,195	(2,151,690)	1,398,080	(753,610)
TOTAL EXPENDITURES	108,854,140	64,659,244	1,733,711	6,309,129	22,067,170	11,665,832	144,320,853	70,968,373	215,289,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,876,983	(26,512,654)	6,309,129	(6,309,129)	15,142,832	(465,832)	30,863,112	(32,821,783)	(1,958,671)
OTHER FINANCING SOURCES AND USES:									
Inter-fund Transfers In	0						0	0	0
From Post Employment Benefit Reserve									

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01-04
Adopted Budget FY 2023-24

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
Total Transfers In	0	0	0	0	0	0	0	0	0
Inter-fund Transfers Out									
Other Transfers Out	250,000						250,000	0	250,000
Total Transfers Out	250,000	0	0	0	0	0	250,000	0	250,000
Contributions In and Other Financing									
BSEP Contribution	16,840,747				(16,840,747)		0	0	0
BSEP Direct Support	569,900				(569,900)		0	0	0
BSEP Substitute Compensation	306,000				(306,000)		0	0	0
Arts & Music Block Grant	800,000	(800,000)					800,000	(800,000)	0
Total Contributions In and Other Financing Sources	18,516,647	(800,000)	0	0	(17,716,647)	0	800,000	(800,000)	0
Contributions Out									
Special Education - ADA	(770,000)	770,000					(770,000)	770,000	0
Special Education - State	(25,469,822)	25,469,822					(25,469,822)	25,469,822	0
Special Education Mental Health	(1,056,736)	1,056,736					(1,056,736)	1,056,736	0
Inter-fund Transfer			(6,309,129)	6,309,129			(6,309,129)	6,309,129	0
Total Contributions Out	(27,295,558)	27,296,558	(6,309,129)	6,309,129	0	0	(33,605,687)	33,605,687	0
Net Contributions	(8,779,911)	26,496,558	(6,309,129)	6,309,129	(17,716,647)	0	(32,805,687)	32,805,687	0
TOTAL OTHER FINANCING SOURCES/USES	(9,029,911)	26,496,558	(6,309,129)	6,309,129	(17,716,647)	0	(33,055,687)	32,805,687	(250,000)
NET INCREASE (DECREASE) IN FUND BALANCE	847,072	(16,096)	0	0	(2,573,815)	(465,832)	(2,192,575)	(16,096)	(2,208,671)
BEGINNING FUND BALANCE	6,509,748	1,630,401	378,808	0	8,367,644	1,033,131	16,289,331	1,630,401	17,919,732
Other Restatements		0						0	0
ENDING FUND BALANCE	7,356,820	1,614,305	378,808	0	5,793,829	567,299	14,096,756	1,614,305	15,711,061

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Unaudited Actuals 2021-22 As of 6/30/2022	Second Interim 2022-23 As of 1/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
REVENUE LIMIT SOURCES/LCFF									
8011	State Aid - Base	\$33,137,842	\$33,896,218	\$33,988,326	\$37,199,370	\$37,199,370	\$43,739,328	\$6,539,958	17.58%
8011	State Aid - Supplemental	\$5,414,629	\$5,066,696	\$5,259,349	\$5,731,700	\$5,731,700	\$5,820,598	\$88,898	1.55%
8012	EPA	\$5,658,233	\$1,885,206	\$1,885,918	\$1,847,056	\$1,847,056	\$1,793,588	(\$53,468)	-2.89%
8021	Homeowners' Exemptions	\$215,767	\$214,600	\$213,722	\$215,248	\$215,248	\$215,311	\$63	0.03%
8029	Other Subventions/In-Lieu Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8041	Secured Roll Taxes	\$35,849,775	\$38,484,106	\$40,404,835	\$44,564,332	\$44,564,332	\$44,134,572	(\$429,760)	-0.96%
8042	Unsecured Roll Taxes	\$1,787,126	\$1,888,526	\$1,942,116	\$2,267,364	\$2,267,364	\$3,049,257	\$781,893	34.48%
8043	Prior Years' Taxes	(\$161,744)	(\$106,507)	(\$64,927)	(\$64,927)	(\$64,927)	(\$64,927)	\$0	0.00%
8044	Supplemental Taxes	\$933,403	\$867,134	\$890,166	\$890,166	\$890,166	\$890,166	\$0	0.00%
8045	Education Rev Aug Fund (ERAF)	\$9,866,998	\$10,172,617	\$12,246,924	\$14,301,814	\$14,301,814	\$12,653,004	(\$1,648,810)	-11.53%
8047	Community Redevelopment Funds	\$440,146	\$534,192	\$500,138	\$500,138	\$500,138	\$500,138	\$0	0.00%
8096	Prop Tax Transfer to Charter	\$0	\$0	(\$8,215)	\$0	\$0	\$0	\$0	0.00%
	Subtotal Revenue Limit Sources/LCFF	\$93,142,177	\$92,902,788	\$97,258,352	\$107,452,261	\$107,452,261	\$112,731,035	\$5,278,774	4.91%
8019	State Aid - Prior Years	(\$169,638)	\$0	\$19,603	\$0	\$0	\$0	\$0	0.00%
	Net Revenue Limit Sources/LCFF	\$92,972,539	\$92,902,788	\$97,277,955	\$107,452,261	\$107,452,261	\$112,731,035	\$5,278,774	4.91%
FEDERAL REVENUE									
8295	Prior Year Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER STATE REVENUES									
8550	Mandated Cost Reimbursements	\$393,822	\$396,602	\$404,921	\$411,211	\$411,211	\$436,737	\$25,526	6.21%
8560	State Lottery Revenue	\$1,501,778	\$1,599,723	\$1,665,018	\$1,506,005	\$1,506,005	\$1,538,184	\$32,179	2.14%
8565	State Lottery Revenue Prior Year	\$19,450	(\$46,609)	\$45,251	\$0	\$0	\$0	\$0	0.00%
8590	All Other State Revenues	\$586,323	\$27,727	\$0	\$608,623	\$608,623	\$2,125,657	\$1,517,034	249.26%
8599	Prior Year State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$2,501,373	\$1,977,443	\$2,115,190	\$2,525,839	\$2,525,839	\$4,100,578	\$1,574,739	62.35%
OTHER LOCAL REVENUES									
8625	Comm Redevel Funds not Subj	\$152,036	\$111,493	\$0	\$0	\$0	\$0	\$0	0.00%
8650	Leases and Rentals	\$447,143	\$54,849	\$314,029	\$295,000	\$295,000	\$400,000	\$105,000	35.59%
8660	Interest	\$257,317	\$147,934	\$10,952	\$300,000	\$300,000	\$100,000	(\$200,000)	-66.67%
8675	Transportation Fees from Indiv	\$208,646	\$4,745	\$77,156	\$250,000	\$250,000	\$250,000	\$0	0.00%
8677	Interagency Services BMW LEAs	\$94,071	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8699	All Other Local Revenues	\$2,067,589	\$1,048,754	\$1,089,152	\$1,064,826	\$1,064,826	\$1,149,510	\$84,684	7.95%
	Subtotal	\$3,226,802	\$1,367,775	\$1,491,288	\$1,909,826	\$1,909,826	\$1,899,510	(\$10,316)	-0.54%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Unaudited Actuals 2021-22 As of 6/30/2022	Second Interim 2022-23 As of 1/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
TOTAL REVENUES		\$98,700,714	\$96,248,006	\$100,884,433	\$111,887,926	\$111,887,926	\$118,731,123	\$6,843,197	6.12%
CERTIFICATED SALARIES									
1102	Teachers' Salaries	\$38,635,539	\$40,132,272	\$40,373,989	\$41,988,564	\$41,980,264	\$45,569,409	\$3,589,145	8.55%
1103	Substitute Teachers' Illness	\$860,010	\$534,480	\$2,216,775	\$1,263,987	\$1,263,987	\$1,192,441	(\$71,546)	-5.66%
1116	Tchr Hourly/Daily/Subs	\$497,094	\$241,907	\$334,299	\$359,194	\$360,920	\$323,148	(\$37,772)	-10.47%
1117	Teacher Stipend	\$316,211	\$226,893	\$411,260	\$232,121	\$232,121	\$400,849	\$168,728	72.69%
1150	Cash In Lieu	\$16,914	\$0	\$0	\$31,067	\$31,067	\$35,453	\$4,386	14.12%
1151	Subs Cash In Lieu	\$36,983	\$2,792	\$72,163	\$3,400	\$3,400	\$3,400	\$0	0.00%
1202	Certificated Support Salaries	\$1,470,634	\$1,814,028	\$1,726,225	\$1,911,391	\$1,911,391	\$2,066,885	\$155,494	8.14%
1203	Certificated Pupil Support/Subs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1216	Hrly /Subs /Daily	\$0	\$0	\$0	\$1,713	\$1,713	\$1,524	(\$189)	-11.03%
1217	Certificated Pupil Support Stipend	\$0	\$550	\$0	\$20,566	\$20,566	\$19,399	(\$1,167)	-5.67%
1302	Cert Supv & Adm Monthly Sal	\$4,408,814	\$4,739,034	\$4,907,546	\$5,114,045	\$5,114,045	\$5,902,863	\$788,818	15.42%
1303	Adm & Supv Sick Leave	\$1,989	\$12,250	\$9,504	\$618	\$11,507	\$583	(\$35)	-5.66%
1306	Adm & Supv Extra Duty	\$81,694	\$28,971	\$31,622	\$134,952	\$134,952	\$10,240	(\$1,267)	-11.01%
1316	Adm & Supv Subs	\$3,220	\$43,533	\$4,389	\$0	\$0	\$111,441	(\$23,511)	-17.42%
1317	Adm & Supv Stipend	\$62,024	\$58,995	\$62,320	\$64,901	\$64,901	\$114,244	\$49,343	76.03%
1350	Cash In Lieu	\$172,882	\$192,926	\$180,963	\$210,074	\$210,074	\$221,855	\$11,781	5.61%
1902	Other Certificated Salaries	\$6,992	\$0	\$344	\$7,357	\$7,357	\$6,547	(\$810)	-11.01%
1916	Other Certificated Hourly	\$600	\$0	\$0	\$600	\$600	\$566	(\$34)	-5.67%
1917	Other Certificated Stipend	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal		\$46,571,600	\$48,028,631	\$50,331,399	\$51,356,057	\$51,349,483	\$55,980,847	\$4,631,364	9.02%
CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$160,389	\$157,965	\$130,817	\$145,982	\$145,982	\$187,024	\$41,042	28.11%
2103	Instructional Aides Substitute	\$0	\$0	\$1,424	\$481	\$481	\$454	(\$27)	-5.61%
2112	Instructional Aides Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Hrly/Daily/Subs	\$20,279	\$14,085	\$26,460	\$2,106	\$500	\$1,874	\$1,374	274.80%
2117	Stipend/Student Workers	\$190,058	\$200,331	\$231,928	\$202,927	\$202,927	\$191,167	(\$11,760)	-5.80%
2146	Tutors-Hrly	\$45,356	\$18,824	\$21,873	\$30,000	\$30,000	\$28,297	(\$1,703)	-5.68%
2150	Cash In Lieu	\$19,634	\$17,143	\$12,046	\$14,952	\$14,952	\$27,805	\$12,853	85.96%
2165	Student Worker	\$5,682	\$18,983	\$19,266	\$8,568	\$8,568	\$2,311	(\$6,257)	-73.03%
2182	Instr Spec Monthly Sal	\$469,882	\$435,240	\$273,435	\$273,349	\$273,349	\$356,347	\$82,998	30.36%
2186	Instr Spec Hourly	\$35,150	\$26,626	\$20,122	\$15,478	\$15,478	\$0	(\$15,478)	-100.00%
2202	Classified Support Salaries	\$5,280,082	\$5,423,889	\$5,467,607	\$5,993,873	\$5,993,873	\$6,492,459	\$498,586	8.32%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Unaudited Actuals 2021-22 As of 6/30/2022	Second Interim 2022-23 As of 1/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
2203	Classified Support Substitutes	\$85,214	\$41,371	\$176,980	\$55,669	\$55,669	\$95,723	\$40,054	71.95%
2212	Class Support Overtime	\$445,468	\$137,765	\$376,043	\$278,851	\$275,851	\$248,133	(\$27,718)	-10.05%
2216	Class Support Hry/Daily/Subs	\$464,713	\$340,083	\$321,925	\$229,288	\$229,288	\$349,531	\$120,243	52.44%
2250	Cash In Lieu	\$111,104	\$130,950	\$141,184	\$169,029	\$169,029	\$252,146	\$83,117	49.17%
2265	Student Worker	\$390	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2302	Classified Supervisor & Admin Sal	\$2,005,630	\$2,107,419	\$2,202,224	\$2,559,011	\$2,559,011	\$2,545,769	(\$13,242)	-0.52%
2316	Classified Supv-Hourly/Daily/Sub	\$16,152	\$77,466	\$18,686	\$428	\$428	\$381	(\$47)	-10.98%
2317	Classified Supv & Admin Stipend	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2318	Paid Vacation	\$0	\$0	\$0	\$8,000	\$8,000	\$0	(\$8,000)	-100.00%
2350	Cash In Lieu	\$14,753	\$15,188	\$16,039	\$26,355	\$26,355	\$30,741	\$4,386	16.64%
2402	Clerical Tech & Off Staff Sal	\$3,777,269	\$3,948,674	\$4,064,807	\$4,644,481	\$4,644,481	\$5,203,176	\$558,695	12.03%
2403	Clerical Tech & Off Sub	\$104,750	\$72,318	\$101,090	\$170,058	\$151,878	\$160,432	\$8,554	5.63%
2412	Clerical Tech & Off Overtime	\$79,334	\$114,712	\$173,816	\$91,281	\$88,921	\$86,360	(\$2,561)	-2.88%
2416	Clerical Hry/Daily/Subs	\$237,393	\$201,345	\$207,433	\$201,422	\$161,422	\$164,543	\$3,121	1.93%
2417	Clerical Stipends/Student Workers	\$0	\$0	\$0	\$2,000	\$2,000	\$0	(\$2,000)	-100.00%
2450	Cash In Lieu	\$85,940	\$88,392	\$97,369	\$109,986	\$109,986	\$170,075	\$60,089	54.63%
2902	Other Classified Salaries	\$863,335	\$933,972	\$1,065,402	\$1,247,573	\$1,247,573	\$1,257,889	\$10,316	0.83%
2903	Other Classified Substitute	\$14,813	\$1,152	\$2,190	\$0	\$0	\$0	\$0	0.00%
2912	Other Classified Monthly Salaries	\$4,765	\$42,106	\$63,598	\$2,364	\$2,364	\$2,103	(\$261)	-11.04%
2916	Other Class Subs/Daily/Hrly	\$37,650	\$9,283	\$35,801	\$191	\$191	\$170	(\$21)	-10.99%
2950	Cash In Lieu of Benefits	\$48,618	\$57,930	\$61,210	\$61,249	\$61,249	\$98,412	\$37,163	60.68%
	Subtotal	\$14,623,801	\$14,633,212	\$15,330,773	\$16,544,952	\$16,479,806	\$17,953,322	\$1,473,516	8.94%
EMPLOYEE BENEFITS									
3101	STRS - Certificated	\$7,879,087	\$7,555,948	\$7,804,630	\$9,777,781	\$9,788,608	\$10,608,671	\$820,063	8.38%
3102	STRS - Classified	\$8,805	\$13,303	\$6,567	\$0	\$0	\$4,471	\$4,471	100.00%
3201	PERS - Certificated	\$162,615	\$169,354	\$161,374	\$25,964	\$25,964	\$134,236	\$108,272	417.01%
3202	PERS - Classified	\$2,443,032	\$2,592,865	\$2,649,512	\$3,581,128	\$3,579,768	\$4,577,845	\$998,077	27.88%
3301	Medicare - Instructional	\$590,803	\$656,209	\$687,968	\$748,236	\$752,040	\$770,937	\$18,897	2.51%
3302	Medicare - Non Instructional	\$179,390	\$205,555	\$215,724	\$248,729	\$248,051	\$253,884	\$5,833	2.35%
3311	OASDI - Certificated	\$52,697	\$48,385	\$50,234	\$6,345	\$6,345	\$30,433	\$24,088	379.64%
3312	OASDI - Classified	\$868,817	\$868,977	\$909,907	\$1,033,858	\$1,031,026	\$1,073,674	\$42,648	4.14%
3401	Health & Welfare - Certificated	\$3,374,963	\$3,285,303	\$3,606,000	\$3,794,749	\$3,794,749	\$4,289,245	\$494,496	13.03%
3402	Health & Welfare - Classified	\$1,974,643	\$1,928,107	\$1,997,616	\$2,248,125	\$2,248,125	\$2,749,929	\$501,804	22.32%
3501	SUI - Certificated	\$9,627	\$45,164	\$251,695	\$266,633	\$267,045	\$29,159	(\$237,886)	-89.08%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Unaudited Actuals 2021-22 As of 6/30/2022	Second Interim 2022-23 As of 1/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
3502	SUI - Classified	\$3,905	\$6,890	\$76,872	\$84,109	\$83,882	\$9,035	(\$74,847)	-89.23%
3601	Workers Comp - Certificated	\$956,582	\$984,875	\$1,032,820	\$1,310,740	\$1,309,856	\$1,427,098	\$117,242	8.95%
3602	Workers Comp - Classified	\$300,946	\$300,022	\$315,539	\$427,548	\$426,411	\$456,686	\$30,275	7.10%
3701	Retiree Benefits - Certificated	\$519,527	\$433,130	\$454,282	\$480,253	\$479,728	\$475,636	(\$4,092)	-0.85%
3702	Retiree Benefits - Classified	\$183,092	\$131,730	\$136,791	\$165,476	\$164,728	\$148,881	(\$15,847)	-9.62%
	Subtotal	\$19,508,552	\$19,225,816	\$20,357,530	\$24,199,674	\$24,206,326	\$27,039,820	\$2,833,494	11.71%
BOOKS AND SUPPLIES									
4100	Apprv Texts & Core Curr Materials	\$81,914	\$809	\$0	\$24,716	\$57,465	\$29,716	(\$27,749)	-48.29%
4200	Books - Other Reference Materials	\$314	\$827	\$552	\$725	\$500	\$725	\$225	45.00%
4300	Materials and Supplies	\$335,496	(\$107,524)	\$315,072	\$503,136	\$710,983	\$534,528	(\$176,455)	-24.82%
4350	Other Supplies	\$596,348	\$478,167	\$535,324	\$960,108	\$994,344	\$777,977	(\$216,367)	-21.76%
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$92,186	\$91,886	\$7,147	(\$84,739)	-92.22%
4400	Equipment \$500 to \$5,000	\$115,261	\$148,958	\$98,842	\$193,595	\$175,036	\$198,221	\$23,185	13.25%
4600	Fuel Gasoline	\$31,469	\$11,260	\$30,499	\$40,000	\$40,000	\$40,500	\$500	1.25%
4610	Fuel Natural Gas	\$11,221	\$498	\$2,800	\$7,500	\$7,500	\$7,500	\$0	0.00%
4620	Fuel Diesel	\$55,022	\$14,051	\$67,556	\$75,000	\$75,000	\$72,000	(\$3,000)	-4.00%
	Subtotal	\$1,227,046	\$547,045	\$1,050,645	\$1,899,466	\$2,155,214	\$1,670,814	(\$484,400)	-22.48%
SERVICES, OTHER OPERATING EXPENSES									
5100	Service Contracts above \$25,000	\$22,750	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5200	Travel & Conferences	\$77,228	\$41,386	\$72,852	\$190,655	\$189,333	\$189,158	(\$175)	-0.09%
5300	Dues and Memberships	\$32,956	\$44,799	\$37,990	\$56,474	\$51,918	\$59,474	\$7,556	14.55%
5400	Insurance	\$878,880	\$1,004,068	\$1,103,072	\$1,158,536	\$1,149,536	\$1,158,546	\$9,010	0.78%
5510	Water/Sewage	\$796,554	\$819,514	\$796,495	\$798,000	\$798,000	\$798,000	\$0	0.00%
5520	Natural Gas	\$336,348	\$404,406	\$654,266	\$583,000	\$583,000	\$583,000	\$0	0.00%
5530	Storm Drains	\$0	\$61,450	\$61,450	\$61,450	\$61,450	\$61,450	\$0	0.00%
5540	Garbage	\$343,263	\$267,361	\$370,208	\$379,975	\$368,972	\$376,232	\$7,260	1.97%
5550	Electricity	\$1,608,161	\$1,321,325	\$1,890,649	\$1,766,210	\$1,766,210	\$1,766,210	\$0	0.00%
5570	Alarm Service	\$34,367	\$34,901	\$36,055	\$39,256	\$38,884	\$40,000	\$1,116	2.87%
5600	Rental, Leases & Repairs	\$406,108	\$295,177	\$347,863	\$627,218	\$624,478	\$605,324	(\$19,154)	-3.07%
5620	Maintenance Contracts	\$717,094	\$726,309	\$860,914	\$780,245	\$780,245	\$780,245	\$0	0.00%
5711	Field Trips	(\$42,906)	\$0	(\$36,101)	(\$81,183)	(\$81,958)	(\$77,607)	\$4,351	-5.31%
5712	Central Printing - Xerox	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	\$0	0.00%
5750	Dir Costs for Interfund Svcs	(\$43,218)	(\$50,882)	(\$49,682)	(\$50,882)	(\$50,882)	(\$50,882)	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Unaudited Actuals 2021-22 As of 6/30/2022	Second Interim 2022-23 As of 1/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
5751	Field Trips, Interfund	(\$689)	\$0	(\$1,514)	(\$16,000)	(\$16,250)	(\$2,000)	\$14,250	-87.69%
5752	Central Printing - Xerox	(\$9,500)	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)	\$0	0.00%
5753	Offsites Printing - Copiers	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	\$0	0.00%
5759	Work Order Changes	(\$29,992)	\$0	(\$32,084)	(\$69,500)	(\$69,500)	(\$39,000)	\$30,500	-43.88%
5800	Contract Services	\$3,149,930	\$2,040,404	\$3,762,882	\$4,525,234	\$4,845,785	\$2,940,937	(\$1,904,848)	-39.31%
5808	Operational Services	\$0	\$0	\$205,073	\$216,530	\$216,530	\$202,530	(\$14,000)	-6.47%
5814	QSS Support/Training	\$93,264	\$174,991	\$487,824	\$434,230	\$434,230	\$376,230	(\$58,000)	-13.36%
5820	Outside Printing	\$0	\$0	\$15	\$3,943	\$3,943	\$3,943	\$0	0.00%
5829	Legal Fees	\$402,910	\$236,571	\$702,322	\$805,000	\$805,000	\$550,000	(\$255,000)	-31.68%
5830	Election Expense	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$68,000	\$75,400	\$70,000	\$116,500	\$116,500	\$69,000	(\$47,500)	-40.77%
5839	Bank Fees	\$72	\$60,014	\$17,653	\$22,900	\$22,900	\$22,900	\$0	0.00%
5840	Special Ed Settlement	\$24,983	\$0	\$69,576	\$102,500	\$102,500	\$11,500	(\$91,000)	-88.78%
5910	Postage/Mailing	\$64,588	\$71,910	\$60,164	\$76,690	\$76,690	\$76,790	\$100	0.13%
5920	Cell Phone	\$39,978	\$39,102	\$42,027	\$54,867	\$53,967	\$58,850	\$4,883	9.05%
5930	Telephone	\$224,231	\$178,127	\$392,739	\$526,000	\$526,000	\$526,000	\$0	0.00%
5940	Internet Service	\$103,780	\$116,725	\$148,800	\$278,900	\$274,400	\$188,900	(\$85,500)	-31.16%
5950	Postage-Interfund	\$0	(\$18,451)	(\$1,718)	(\$8,105)	(\$8,105)	(\$8,105)	\$0	0.00%
	Subtotal	\$10,292,842	\$7,927,810	\$12,052,993	\$13,361,846	\$13,646,979	\$11,250,828	(\$2,396,151)	-17.56%
CAPITAL OUTLAY									
6200	Buildings & Improvements of Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$641,366	\$35,755	\$43,841	\$43,928	\$51,628	\$52,819	\$1,191	2.31%
	Subtotal	\$641,366	\$35,755	\$43,841	\$43,928	\$51,628	\$52,819	\$1,191	2.31%
OTHER OUTGO									
7130	State Special Schools	\$0	\$9,255	\$8,558	\$0	\$0	\$0	\$0	0.00%
7340	Interprogram Indirect Costs	(\$2,231,251)	(\$2,641,830)	(\$3,361,653)	(\$5,535,873)	(\$5,572,062)	(\$4,340,700)	\$1,231,362	-22.10%
7350	Interfund Direct Support Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7390	Interfund Indirect Costs	(\$576,084)	(\$490,810)	(\$583,069)	(\$766,452)	(\$766,452)	(\$753,610)	\$12,842	-1.68%
	Subtotal	(\$2,807,335)	(\$3,123,385)	(\$3,936,164)	(\$6,302,325)	(\$6,338,514)	(\$5,094,310)	\$1,244,204	-19.63%
	TOTAL EXPENDITURES	\$90,057,874	\$87,274,884	\$95,231,016	\$101,103,598	\$101,550,922	\$108,854,140	\$7,303,218	7.19%
OTHER FINANCING SOURCES AND USES									
	InterFund Transfers Out								
7619	To: Fund 13 - LCFF Transfer Cafeteria Fund	\$734,521	\$1,305,376	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Unaudited Actuals 2021-22 As of 6/30/2022	Second Interim 2022-23 As of 1/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
7619	To: Fund 13 - Cafeteria Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 17 - Special Reserve	\$181,748	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$66,852	\$203,364	\$123,609	\$215,132	\$215,132	\$250,000	\$34,868	16.21%
	Subtotal	\$983,121	\$1,508,740	\$123,609	\$215,132	\$215,132	\$250,000	\$34,868	16.21%
	InterFund Transfers In								
8919	Fund 20 - Post Employment Benefits	\$3,200,000	\$2,000,000	\$1,418,469	\$889,531	\$889,531	\$0	(\$889,531)	-100.00%
	Contributions, Transfers In								
8981	BSEP Contribution	\$14,229,779	\$14,926,616	\$16,222,751	\$16,315,247	\$16,315,247	\$16,840,747	\$525,500	3.22%
8982	BSEP Direct Support	\$567,882	\$576,473	\$576,564	\$584,900	\$584,900	\$569,900	(\$15,000)	-2.56%
8983	BSEP Substitute Compensation	\$255,077	\$258,870	\$382,284	\$296,400	\$296,400	\$306,000	\$9,600	3.24%
8980	- 6762 - AMIM Block Grant	\$0	\$0	\$0	\$0	\$0	\$800,000	\$800,000	#DIV/0!
	Subtotal	\$15,052,738	\$15,761,959	\$17,181,599	\$17,196,547	\$17,196,547	\$18,516,647	\$1,320,100	7.68%
8980	Contributions - Unrestricted								
	- 6500 - Special Education (ADA)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	\$0	0.00%
	- 6500 - Special Education	(\$21,829,687)	(\$19,897,766)	(\$21,860,712)	(\$24,769,822)	(\$24,769,822)	(\$25,469,822)	(\$700,000)	2.83%
	- 6546 - Spe Ed Mental Health	(\$1,459,293)	(\$3,697,441)	(\$1,604,763)	(\$1,056,736)	(\$1,056,736)	(\$1,056,736)	\$0	0.00%
	Subtotal	(\$24,058,979)	(\$24,365,207)	(\$24,235,475)	(\$26,596,558)	(\$26,596,558)	(\$27,296,558)	(\$700,000)	2.63%
	TOTAL OTHER FINANCING SOURCES/USES	(\$6,789,362)	(\$8,111,988)	(\$5,759,016)	(\$8,725,612)	(\$8,725,612)	(\$9,029,911)	(\$304,299)	3.49%
	SURPLUS / (DEFICIT)	\$1,853,478	\$861,133	(\$105,600)	\$2,058,716	\$1,611,392	\$847,072	(\$764,320)	-47.43%
	BEGINNING FUND BALANCE	\$2,289,344	\$4,142,823	\$5,003,956	\$4,898,356	\$4,898,356	\$6,509,748	\$1,611,392	32.90%
	ENDING FUND BALANCE	\$4,142,823	\$5,003,956	\$4,898,356	\$6,957,072	\$6,509,748	\$7,356,820	\$847,072	13.01%
	Designations of Ending Fund Balance								
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
9770	Designated:								
	- Supplemental Grant LCAP (Res0500)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.00%
	- Reserve for Economic Uncertainty	\$0	(\$59,318)	\$255,361	\$1,010,181	\$1,049,405	\$645,714	(\$403,691)	-38.47%
	- Unrestricted Ending Fund Balance	\$3,042,823	\$3,963,274	\$3,542,995	\$4,846,891	\$4,360,344	\$5,611,107	\$1,250,763	28.68%
	ENDING FUND BALANCE	\$4,142,823	\$5,003,956	\$4,898,356	\$6,957,072	\$6,509,748	\$7,356,820	\$847,072	13.01%
	Economic Uncertainties 3.0%	\$3,921,046	\$3,906,322	\$4,250,407	\$5,005,227	\$5,044,451	\$4,681,402	(\$363,049)	-7.20%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Unaudited Actuals 2021-22 As of 6/30/2022	Second Interim 2022-23 As of 1/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
	Less Fund 17 Balance	\$3,921,046	\$3,965,640	\$3,995,046	\$3,995,046	\$3,995,046	\$4,085,688	\$40,642	1.02%
	Less Fund 01 Reserve	\$0	(\$59,318)	\$255,361	\$1,010,181	\$1,049,405	\$645,714	(\$403,691)	-38.47%
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

4,035,688 4,085,688

GENERAL FUND TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Audited Actuals 2021-22 As of 06/17/2022	Second Interim Budget 2022-23 As of 01/31/2023	Estimated Actuals 2022-23 As of 06/02/23	Adopted Budget 2023-24 As of 06/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
OTHER LOCAL REVENUES									
8590	Revenue from Transportation				\$581,623	\$581,623	\$2,098,657	\$1,517,034	260.83%
8675	Transportation Fees from Indiv	\$400,000	\$200,000	\$200,000	\$250,000	\$250,000	\$250,000	\$0	0.00%
8699	All Other Local Revenue	\$640,859	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$1,040,859	\$200,000	\$200,000	\$831,623	\$831,623	\$2,348,657	\$1,517,034	182.42%
OTHER FINANCING SOURCES AND USES									
CONTRIBUTIONS									
8980	Contributions - Unrestricted	\$1,915,068	\$2,295,290	\$2,345,105	\$1,847,231	\$1,848,006	\$757,662	(\$1,090,344)	-59.00%
8990	Contributions - Restricted-Field Trip	\$27,671	\$27,671	\$27,671	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$1,942,739	\$2,322,961	\$2,372,776	\$1,847,231	\$1,848,006	\$757,662	(\$1,090,344)	-59.00%
	TOTAL REVENUES	\$2,983,598	\$2,522,961	\$2,572,776	\$2,678,854	\$2,679,629	\$3,106,319	\$426,690	15.92%
CLASSIFIED SALARIES									
2202	Classified Support Salaries	\$1,135,579	\$1,277,587	\$1,240,376	\$1,221,011	\$1,221,011	\$1,419,197	\$198,186	16.23%
2212	Class Support Overtime	\$70,170	\$1,502	\$64,621	\$56,838	\$56,838	\$50,577	(\$6,261)	-11.02%
2216	Class Support Hry/Daily/Subs	\$110,753	\$12,582	\$67,715	\$53,000	\$53,000	\$47,162	(\$5,838)	-11.02%
2250	Cash In Lieu	\$12,539	\$18,418	\$22,868	\$22,868	\$22,868	\$27,254	\$4,386	19.18%
2302	Classified Supervisor & Admin Sal	\$290,873	\$319,966	\$328,927	\$345,797	\$345,797	\$370,374	\$24,577	7.11%
2316	Classified Supv-Hourly/Daily/Sub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$42,287	\$8,940	\$45,037	\$68,863	\$68,863	\$73,846	\$4,983	7.24%
2412	Clerical Tech & Off Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hry/Daily/Subs	\$4,052	\$0	\$789	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$1,666,253	\$1,638,995	\$1,770,333	\$1,768,377	\$1,768,377	\$1,988,410	\$220,033	12.44%
EMPLOYEE BENEFITS									
3102	STRS - Classified	\$0	\$7,658	\$811	\$0	\$0	\$0	\$0	0.00%
3202	PERS - Classified	\$304,351	\$339,307	\$355,792	\$421,120	\$421,120	\$527,035	\$105,915	25.15%
3302	Medicare - Non Instructional	\$24,330	\$23,985	\$25,682	\$25,662	\$25,662	\$28,083	\$2,421	9.43%
3312	OASDI - Classified	\$104,030	\$102,887	\$109,810	\$109,726	\$109,726	\$120,078	\$10,352	9.43%
3402	Health & Welfare - Classified	\$302,812	\$317,147	\$343,389	\$345,599	\$345,599	\$400,888	\$55,289	16.00%
3502	SUI - Classified	\$973	\$1,075	\$21,786	\$8,850	\$8,850	\$994	(\$7,856)	-88.77%
3602	Workers Comp - Classified	\$34,397	\$33,796	\$36,306	\$45,130	\$45,130	\$50,666	\$5,536	12.27%

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BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Audited Actuals 2021-22 As of 06/17/2022	Second Interim Budget 2022-23 As of 01/31/2023	Estimated Actuals 2022-23 As of 06/02/23	Adopted Budget 2023-24 As of 06/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
3702	Retiree Benefits - Classified	\$13,245	\$14,753	\$13,977	\$15,936	\$15,936	\$17,068	\$1,132	7.10%
	Subtotal	\$784,138	\$840,608	\$907,553	\$972,023	\$972,023	\$1,144,812	\$172,789	17.78%
BOOKS AND SUPPLIES									
4300	Materials and Supplies	\$193,000	\$235,000	\$200,000	\$227,100	\$227,100	\$225,000	(\$2,100)	-0.92%
4350	Other Supplies	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
4600	Fuel Gasoline	\$34,000	\$13,000	\$32,870	\$40,000	\$40,000	\$40,500	\$500	1.25%
4610	Fuel Natural Gas	\$27,308	\$13,308	\$7,500	\$7,500	\$7,500	\$7,500	\$0	0.00%
4620	Fuel Diesel	\$77,200	\$64,200	\$71,938	\$75,000	\$75,000	\$72,000	(\$3,000)	-4.00%
	Subtotal	\$337,508	\$336,508	\$323,308	\$360,600	\$360,600	\$356,000	(\$4,600)	-1.28%
SERVICES, OTHER OPERATING SUPPLIES									
5200	Travel & Conferences	\$3,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
5300	Dues and Memberships	\$500	\$500	\$500	\$500	\$500	\$500	\$0	0.00%
5600	Rental, Leases & Repairs	\$201,267	\$228,267	\$186,573	\$187,000	\$187,000	\$200,000	\$13,000	6.95%
5710	Direct Costs for Transf of Svc	(\$573,546)	(\$573,546)	(\$573,546)	(\$573,546)	(\$573,546)	(\$573,546)	\$0	0.00%
5711	Field Trips	(\$93,335)	(\$48,644)	(\$89,729)	(\$90,787)	(\$91,562)	(\$102,711)	(\$11,149)	12.18%
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips, Interfund	(\$14,100)	(\$5,817)	(\$4,000)	(\$16,000)	(\$16,250)	(\$2,000)	\$14,250	-87.69%
5759	Work Order Charges	(\$49,500)	(\$44,500)	(\$69,500)	(\$69,500)	(\$69,500)	(\$39,000)	\$30,500	-43.88%
5800	Contract Services	\$73,069	\$88,105	\$64,799	\$111,434	\$111,434	\$77,000	(\$34,434)	-30.90%
5910	Postage/Mailing	\$2,054	\$2,054	\$2,054	\$2,054	\$2,054	\$2,054	\$0	0.00%
5920	Cell Phone	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$0	0.00%
	Subtotal	(\$445,791)	(\$343,781)	(\$473,049)	(\$439,045)	(\$440,070)	(\$427,903)	\$12,167	-2.76%
CAPITAL OUTLAY									
6400	Equipment	\$641,490	\$50,631	\$44,631	\$12,000	\$12,000	\$45,000	\$33,000	275.00%
	Subtotal	\$641,490	\$50,631	\$44,631	\$12,000	\$12,000	\$45,000	\$33,000	275.00%
TOTAL EXPENDITURES									
		\$2,983,598	\$2,522,961	\$2,572,776	\$2,673,955	\$2,672,930	\$3,106,319	\$433,389	16.21%
SURPLUS / (DEFICIT)									
		\$0	\$0	\$0	\$4,899	\$6,699	\$0	(\$6,699)	-100.00%

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BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 06/30/2020	Audited Actuals 2020-21 As of 06/30/2021	Audited Actuals 2021-22 As of 06/17/2022	Second Interim Budget 2022-23 As of 01/31/2023	Estimated Actuals 2022-23 As of 06/02/23	Adopted Budget 2023-24 As of 06/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$6,699	\$6,699	0.00%
	ENDING FUND BALANCE	\$0	\$0	\$0	\$4,899	\$6,699	\$6,699	\$0	0.00%

SPECIAL EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
COMPARATIVE REPORT**

SACS	SACS	Description	Audited Actuals 2019-20 As of 6-30-20	Audited Actuals 2020-21 As of 6-30-21	Audited Actuals 2021-22 As of 6-30-22	Second Interim 2022-23 As of 01-31-23	Estimated Actuals 2022-23 As of 06-02-23	Adopted Budget 2023-24 As of 06-14-23	Adopted Budget 2023-24 vs Estimated Actuals 2022-23 As of 06-14-23	% Variance
RESC	OBJ									
		REVENUE								
3305	8182	Special Ed - ARP IDEA Local Assistance	0	0	339,436	60,152	60,152	0	(60,152)	-100.00%
3305	8990	Contrib. From Restricted Reven	0	0	0	(60,152)	(60,152)	0	60,152	-100.00%
3306	8182	Special Ed - ARP IDEA Local Assistance Private Sc	0	0	1,422	0	0	0	0	0.00%
3307	8990	Special Ed - ARP IDEA Early Intervention	0	0	0	60,152	60,152	0	(60,152)	-100.00%
3308	8182	Special Ed - ARP IDEA Preschool Grants	0	0	20,351	3,591	3,591	0	(3,591)	-100.00%
3308	8990	Contrib. From Restricted Reven	0	0	0	(3,591)	(3,591)	0	3,591	-100.00%
3309	8990	Special Ed - ARP IDEA Preschool Early Intervention	0	0	0	3,591	3,591	0	(3,591)	-100.00%
3310	8181	Special Ed - IDEA Basic Grant Entitlement	1,830,091	1,565,612	1,606,881	2,295,031	2,367,749	1,876,439	(491,310)	-20.75%
3310	8990	Special Ed - IDEA Basic Grant Entitlement	0	(39,620)	(67,466)	(714,032)	(725,992)	(281,466)	444,526	-61.23%
3311	8181	Special Ed - IDEA Private School	0	0	6,595	0	7,013	0	(7,013)	-100.00%
3312	8990	Special Ed - IDEA Early Intervening Services	0	39,620	67,466	714,032	725,992	281,466	(444,526)	-61.23%
3315	8182	Special Ed - IDEA Preschool Entitlement	44,087	26,646	37,317	35,123	35,258	31,878	(3,380)	-9.59%
3315	8990	Contrib. From Restricted Reven	0	0	(9,594)	(5,269)	(5,290)	(4,782)	508	-9.60%
3318	8990	Special Ed - IDEA Preschool Early Intervening Serv	0	0	9,594	5,269	5,290	4,782	(508)	-9.60%
3320	8182	Special Ed - IDEA Preschool Local Entitlement	0	0	0	0	0	0	0	0.00%
3327	8182	Special Ed - Mental Health Fed	109,530	110,550	109,593	111,081	111,081	111,485	404	0.36%
3385	8182	Special Ed - IDEA Early Intervention	12,793	35,537	41,004	71,074	71,074	42,644	(28,430)	-40.00%
3410	8290	Special Ed - TPP	75,457	58,263	80,743	90,000	90,000	170,780	80,780	89.76%
5640	8290	Special Ed - Medical Billing Option	121,705	124,552	0	0	0	0	0	0.00%
5640	8980	Special Ed - Medical Billing Option Prior Year Reven	0	0	(72,669)	0	0	0	0	0.00%
9015	8699	Special Ed - Medical Billing Option-Replaced 5640	0	0	193,436	124,200	124,200	150,000	25,800	20.77%
9015	8295	Special Ed - Medical Billing Option Prior Year Reven	0	0	0	0	0	0	0	0.00%
9015	8980	Special Ed - Medical Billing Option Prior Year Reven	0	0	72,669	0	0	0	0	0.00%
6500	8097	Special Ed - Property Taxes Transfers	684,868	718,111	597,032	742,563	669,391	652,376	(17,015)	-2.54%
6500	8699	Special Ed - Local Revenue	66,000	40,867	(46,000)	0	22,160	0	(22,160)	-100.00%
6500	8791	Special Ed - Apportionment	4,886,743	5,154,662	6,006,943	6,992,595	7,182,905	7,144,384	(38,521)	-0.54%
6512	8590	Special Ed - Mental Health	611,353	0	0	0	0	0	0	0.00%
6512	8599	Prior Year State Revenue	(4,538)	0	0	0	0	0	0	0.00%
6546	8590	Mental Health-Related Services	0	610,279	629,498	638,045	679,901	682,377	2,476	0.36%
6515	8590	Special Ed - Infant Discretionary	0	3,546	2,931	7,274	7,274	4,364	(2,910)	-40.01%
6515	8599	Special Ed - Infant Discretionary Prior Year State Re	0	113	0	0	0	0	0	0.00%
6520	8590	Special Ed - Workability I	85,200	85,200	85,200	85,200	85,200	85,200	0	0.00%
6520	8599	Special Ed - Workability I	0	0	0	0	0	0	0	0.00%
6536	8590	Special Ed - Alternative Dispute Resolution One Tim	0	0	141,888	0	0	0	0	0.00%
6537	8590	Special Ed - COVID Learning Recovery One Time F	0	0	638,495	0	0	0	0	0.00%
6547	8590	Special Ed - Preschool Early Intervention	0	0	247,344	248,329	248,329	248,329	0	0.00%
7810	8590	Special Ed - School Health Demonstration Project G	0	0	0	0	100,000	100,000	0	0.00%
9171	8699	Special Ed - Local Revenue	0	0	0	0	0	0	0	0.00%
		Total Revenue	8,523,289	8,533,938	10,740,109	11,504,258	11,865,278	11,300,256	(565,022)	-4.76%

BERKELEY UNIFIED SCHOOL DISTRICT											
SPECIAL EDUCATION											
COMPARATIVE REPORT											
SACS	SACS	Description	Audited Actuals	Audited Actuals	Audited Actuals	Second Interim	Estimated Actuals	Adopted Budget	Adopted Budget 2023-24 vs Estimated Actuals 2022-23	% Variance	
RESC	OBJ		2019-20 As of 6-30-20	2020-21 As of 6-30-21	2021-22 As of 6-30-22	2022-23 As of 01-31-23	2022-23 As of 06-02-23	2023-24 As of 06-14-23			
		EXPENDITURES									
	1102	Teachers' Monthly Salaries	6,386,199	6,251,238	6,689,407	7,409,501	7,439,779	9,260,959	1,821,180	24.48%	
	1103	Substitute Teachers Illness	88,183	50,690	40,692	38,857	38,857	47,288	8,431	21.70%	
	1106	Teacher Extra Duty/Curr Dv	1,303	322	0	3,084	3,084	2,744	(340)	-11.02%	
	1116	Teachers Hourly/Daily/ Subs Other	245,700	183,524	361,319	206,366	206,366	177,202	(29,164)	-14.13%	
	1117	Teachers Stipend	15,086	0	12,000	10,400	10,400	9,810	(590)	-5.67%	
	1202	Certificated Pupil Support Salaries	1,242,085	1,524,505	2,148,628	2,302,522	2,302,522	2,772,683	470,161	20.42%	
	1203	Certificated Pupil Support - Subs	91,307	0	0	22,724	22,724	0	0	0.00%	
	1216	Certificated Pupil Support - Hrly/Daily/Subs	1,977	11,025	2,624	11,066	15,531	9,847	(5,684)	-36.60%	
	1217	Certificated Pupil Support - Stipend	0	0	0	0	0	0	0	0.00%	
	1302	Certificated Supervisor & Adm Salaries	686,780	720,984	798,973	1,050,417	1,045,330	1,104,914	59,584	5.70%	
	1317	Adm & Supv - Stipend	0	0	0	0	0	0	0	0.00%	
	1350	Cash In Lieu of Benefits	17,211	14,693	8,705	16,017	16,017	17,544	1,527	9.53%	
	1902	Other Certificated Monthly Salaries	46,812	54,776	0	0	0	59,350	59,350	0.00%	
		SUBTOTAL - CERTIFICATED SALARIES	8,822,643	8,811,756	10,062,348	11,070,954	11,100,610	13,485,065	2,414,111	21.75%	
	2102	Instructional Aides Monthly Salary	3,730,744	3,915,838	3,899,984	3,712,763	3,712,763	4,722,495	1,009,732	27.20%	
	2103	Instructional Aides Substitute	359,755	29,825	43,094	46,431	46,431	43,802	(2,629)	-5.68%	
	2112	Instructional Aides overtime	10,855	0	272	308	500	7,063	6,563	1312.60%	
	2116	Instructional Aides Hrly/Daily/Sub/Others	232,547	295,009	347,751	224,045	224,045	199,664	(24,381)	-10.88%	
	2118	UCB Student Workers	0	0	0	24,011	27,788	0	(27,788)	-100.00%	
	2150	Cash In Lieu of Benefits	139,594	198,730	224,483	207,768	207,822	212,379	4,557	2.19%	
	2202	Classified Support Monthly Salary	787,168	815,138	1,039,183	1,084,084	1,086,489	1,248,622	162,133	14.92%	
	2212	Classified Support Overtime	0	0	0	0	2,800	0	(2,800)	-100.00%	
	2216	Classified Support Hrly/Daily	14,998	17,097	16,507	15,117	15,117	21,959	6,842	45.26%	
	2250	Cash In Lieu	27,698	35,882	39,112	37,848	37,848	40,351	2,503	6.61%	
	2402	Clerical Tech & Off Staff Salaries	311,680	302,992	308,185	317,755	317,755	307,974	(9,781)	-3.08%	
	2403	Clerical Tech & Office Staff Substitutes	4,359	0	542	580	580	547	(33)	-5.69%	
	2412	Clerical Tech & Office Staff overtime	11,714	25,345	9,643	25,321	25,321	9,432	(15,889)	-62.75%	
	2416	Clerical Tech & Off Staff - Hrly/Subs	5,959	761	0	763	763	0	(763)	-100.00%	
	2450	Cash In Lieu of Benefits	1,844	1,302	10,076	13,152	13,152	8,772	(4,380)	-33.30%	
	2912	Other Classified Overtime	0	0	2,105	81	81	0	(81)	-100.00%	
	2917	Stipend / Student Workers	31,419	0	24,295	32,000	32,000	92,279	60,279	188.37%	
		SUBTOTAL - CLASSIFIED SALARIES	5,670,334	5,637,919	5,965,230	5,742,027	5,751,255	6,915,339	1,164,084	20.24%	

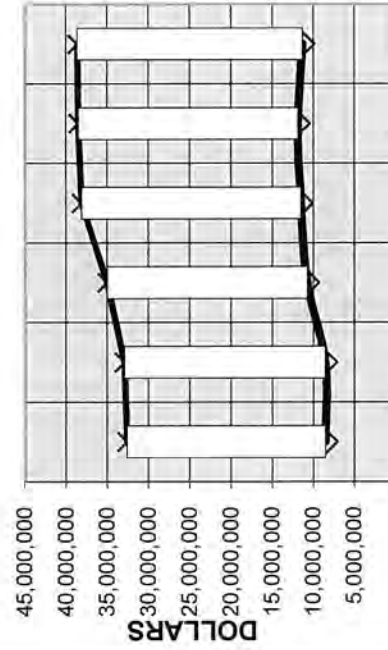
BERKELEY UNIFIED SCHOOL DISTRICT											
SPECIAL EDUCATION											
COMPARATIVE REPORT											
SACS	SACS		Audited Actuals	Audited Actuals	Second Interim	Estimated Actuals	Adopted Budget	Adopted Budget vs Estimated Actuals	% Variance		
RESC	OBJ	Description	2019-20 As of 6-30-20	2020-21 As of 6-30-21	2021-22 As of 6-30-22	2022-23 As of 01-31-23	2022-23 As of 06-02-23	2023-24 As of 06-14-23	2022-23 Actuals	2023-24 As of 06-14-23	2022-23 Actuals
	3101	STRS - Certified	1,484,358	1,374,757	1,552,049	2,113,506	2,118,493	2,473,133	354,640	16.74%	
	3102	STRS - Classified	1,555	721	1,091	0	0	0	0	0.00%	
	3201	PERS - Certified	12,612	30,194	82,490	0	903	140,004	139,101	15404.32%	
	3202	PERS - Classified	942,464	1,004,511	1,055,294	1,316,211	1,317,531	1,758,960	441,429	33.50%	
	3301	Medicare - Certified	116,465	121,676	138,795	160,570	160,856	187,319	26,463	16.45%	
	3302	Medicare - Classified	64,735	80,034	84,658	85,468	85,544	95,020	9,476	11.08%	
	3311	FICA - Certified	3,944	11,198	23,267	0	187	20,959	20,772	11108.02%	
	3312	FICA - Classified	337,988	340,048	360,617	364,903	365,226	406,174	40,948	11.21%	
	3401	Health & Welfare - Certified	581,182	545,563	625,280	706,783	707,048	901,644	194,596	27.52%	
	3402	Health & Welfare - Classified	955,066	913,563	995,351	964,537	964,537	1,361,229	396,692	41.13%	
	3501	SUI - Certified	1,849	8,888	50,413	55,365	55,515	6,769	(48,746)	-87.81%	
	3502	SUI - Classified	1,300	5,324	29,795	29,487	29,513	3,348	(26,165)	-88.66%	
	3601	Workers Compensation - Certified	180,797	180,933	206,736	264,835	265,595	343,355	77,760	29.28%	
	3602	Workers Compensation - Classified	116,815	115,742	122,504	150,012	150,144	170,732	20,588	13.71%	
	3701	Retiree Benefit - Certified	95,806	79,435	90,762	102,281	102,551	112,014	9,463	9.23%	
	3702	Retiree Benefit - Classified	66,135	50,806	53,783	59,335	59,382	56,643	(2,739)	-4.61%	
		SUBTOTAL - BENEFITS	4,943,071	4,863,394	5,472,884	6,373,293	6,383,025	8,037,303	1,664,010	26.07%	
		TOTAL SALARIES AND BENEFITS	19,436,048	19,313,069	21,500,462	23,186,274	23,234,890	28,437,707	5,251,433	22.60%	
	4300	Materials & Supplies	90,314	37,500	87,562	143,640	191,048	84,886	(106,162)	-55.57%	
	4350	Other Supplies	17,355	59,710	48,758	78,887	76,027	63,783	(12,244)	-16.10%	
	4380	Unallocated Expense	0	0	0	423,735	390,934	219,447	(171,487)	-43.87%	
	4400	Equipment \$500 to \$5,000	74,397	31,757	59,238	48,177	52,177	51,777	(400)	-0.77%	
		SUBTOTAL - MATERIAL AND SUPPLIES	182,066	128,967	195,558	694,439	710,186	419,893	(290,293)	-40.88%	
	5200	Travel & Conference	17,418	3,371	12,305	22,552	21,152	14,909	(6,243)	-29.51%	
	5220	Travel & Training	8,107	5,746	14,448	42,160	81,792	10,500	(71,292)	-87.16%	
	5300	Dues & Memberships	4,913	3,881	3,261	3,690	5,660	4,960	(700)	-12.37%	
	5600	Rentals, Leases & Repairs	1,756	0	0	2,777	2,777	2,777	0	0.00%	
	5800/5100	Professional/ Consulting Serv & Opr Exp.	2,383,859	4,835,034	2,674,731	2,381,948	2,549,706	2,200,873	(348,833)	-13.68%	
	5620	Maintenance Contracts	0	0	0	100	100	100	0	0.00%	
	5805/5105	Non Public Agencies (Instruc. Per. Services)	6,274,575	4,450,582	6,588,710	8,003,673	7,987,373	4,270,570	(3,716,803)	-46.53%	
	5815/5115	Non Public Schools	2,700,689	2,280,121	2,156,084	3,143,606	2,843,606	2,040,970	(802,636)	-28.23%	
	5829	Legal Fees	299,589	257,543	130,515	220,000	220,000	210,000	(10,000)	-4.55%	
	5840	Special Education Settlement	1,252,127	1,588,682	901,135	699,282	1,099,282	826,000	(273,282)	-24.86%	

BERKELEY UNIFIED SCHOOL DISTRICT											
SPECIAL EDUCATION											
COMPARATIVE REPORT											
SACS	SACS	Description	Audited	Audited	Audited	Second	Estimated	Adopted	Adopted	Budget 2023-24	%
RESC	OBJ		Actuals	Actuals	Actuals	Interim	Actuals	Budget	Budget	vs Estimated	Variance
			2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	Actuals 2022-23	
			As of	As of	As of	As of	As of	As of	As of	As of	
			6-30-20	6-30-21	6-30-22	01-31-23	06-02-23	06-14-23	06-14-23	06-14-23	
	5910	Postage /Mailings	1,916	1,116	1,311	1,532	1,532	1,696	1,696	164	10.70%
	5920	Cell Phone /Pages	689	1,571	3,295	5,064	5,064	4,600	4,600	(464)	-9.16%
		SUBTOTAL - OPERATING EXPENDITURES	12,945,638	13,427,647	12,485,795	14,526,384	14,818,044	9,587,955	9,587,955	(5,230,089)	-35.30%
	7130	State Special Schools	8,528	0	0	500	500	500	500	0	0.00%
	7142	Other Tuition Pmts/County ofc	0	0	0	50	50	50	50	0	0.00%
	7340	Indirect Cost, including Transportation	117,113	89,004	141,097	211,843	216,840	150,709	150,709	(66,131)	-30.50%
		SUBTOTAL - DIRECT AND INDIRECT COST	125,641	89,004	141,097	212,393	217,390	151,259	151,259	(66,131)	-30.42%
		SUBTOTAL - OTHER EXPENDITURES	13,253,345	13,645,618	12,822,450	15,433,216	15,745,620	10,159,107	10,159,107	(5,586,513)	-35.48%
		Total Expenditures	32,689,393	32,958,687	34,322,912	38,619,490	38,980,510	38,596,814	38,596,814	(383,696)	-0.98%
		Change in Fund Balance	(107,124)	(59,542)	652,672	(518,674)	(518,674)	0	0	518,674	-100.00%
		Sub Total Expenditures and Change in Fund	32,582,269	32,899,145	34,975,584	38,100,816	38,461,836	38,596,814	38,596,814	134,978	0.35%
	8980	Contribution from the General Fund/TIIG	(24,058,980)	(24,365,207)	(24,235,475)	(26,596,558)	(26,596,558)	(27,296,558)	(27,296,558)	(700,000)	2.63%
		Supplemental Information - Effective FY 2013-14									
		Revenue Limit transfer, now a contribution	770,000	770,000	770,000	770,000	770,000	770,000	770,000	0	0.00%
0240	8980	Expenses for Special Ed Transportation now unrestricted	(1,425,426)	(573,546)	(573,546)	(1,516,381)	(1,516,381)	(1,516,381)	(1,516,381)	0	0.00%
		Comparative contribution	(24,714,406)	(24,168,753)	(24,039,021)	(27,342,939)	(27,342,939)	(28,042,939)	(28,042,939)	(700,000)	2.56%

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2019-2020	2020-2021	2021-22	2022-23	2022-23	2023-24
Reporting Period	Audited Actuals As of 06/30/20	Audited Actuals As of 06/30/21	Audited Actuals As of 6/30/2022	Second Interim Budget As of 01/31/2023	Estimated Actuals As of 06/02/2023	Adopted Budget As of 06/14/2023
Total Revenues	8,523,289	8,533,938	10,740,109	11,504,258	11,865,278	11,300,256
Total Expenditures & Change in Fund Balance	32,582,269	32,899,145	34,975,584	38,100,816	38,461,836	38,596,814
General Fund and Fund Balance	(24,058,980)	(24,365,207)	(24,235,475)	(26,596,558)	(26,596,558)	(27,296,558)

Special Education Revenues vs Expenditures (5 Fiscal Years)



The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education

MOST RECENT 5 FISCAL YEARS

Special Education Revenues vs Expenditures (5 Fiscal Years)

PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 As of 6/30/2022	Second Interim Budget 2022-23 As of 01/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	Variance %
REVENUE									
8621	Parcel Taxes	\$6,345,726	\$7,411,618	\$7,804,861	\$7,644,540	\$7,735,341	\$8,040,840	\$305,499	3.95%
8623	Parcel Taxes Prior Year	\$26,556	\$67,156	\$80,634	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$19,806	\$7,411	\$10,116	\$2,000	\$2,000	\$2,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL REVENUE	\$6,391,888	\$7,486,184	\$7,895,610	\$7,646,540	\$7,737,341	\$8,042,840	\$305,499	3.95%
EXPENDITURES									
CERTIFICATED SALARIES									
1116		\$0	\$1,532	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal		\$1,532	\$0	\$0	\$0	\$0	\$0	0.00%
CLASSIFIED SALARIES									
2202	Classified Support Monthly Salary	\$2,065,113	\$2,199,623	\$2,270,121	\$2,591,348	\$2,591,348	\$2,775,515	\$184,167	7.11%
2212	Classified Support Overtime	\$83,278	\$357,618	\$196,164	\$159,000	\$159,000	\$141,485	(\$17,515)	(11.02%)
2216	Class Support Hry/Daily Subs	\$11,200	\$29,615	\$15,339	\$37,100	\$37,100	\$0	(\$37,100)	(100.00%)
2218	Paid Vocation/Writs Settlement	\$0	\$0	\$0	\$15,308	\$15,308	\$0	(\$15,308)	(100.00%)
2250	Cash-in-Lieu of Benefits	\$42,937	\$25,238	\$61,829	\$69,114	\$69,114	\$101,791	\$32,677	47.28%
	Subtotal	\$2,202,528	\$2,612,094	\$2,543,453	\$2,871,870	\$2,871,870	\$3,018,791	\$146,921	5.12%
2302	Class Super & Admin Monthly Salary	\$430,364	\$507,801	\$525,701	\$604,144	\$604,144	\$651,288	\$47,144	7.80%
2350	Cash-in-Lieu of Benefits	\$7,376	\$7,594	\$8,019	\$16,456	\$16,456	\$20,842	\$4,386	26.65%
	Subtotal	\$437,740	\$515,395	\$533,720	\$620,600	\$620,600	\$672,130	\$51,530	8.30%
2402	Clerical Tech & Ofc Staff Salary	\$144,125	\$132,233	\$142,783	\$154,768	\$154,768	\$168,228	\$13,460	8.70%
2403	Clerical Tech & Ofc Staff Sub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Ofc Staff Overtime	\$0	\$398	\$0	\$4,240	\$4,240	\$3,773	(\$467)	(11.01%)
2416	Clerical Hry Daily Subs Other	\$0	\$14,468	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 As of 6/30/2022	Second Interim Budget 2022-23 As of 01/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
2450	Cash-in-Lieu of Benefits	\$1,858	\$1,410	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$145,983	\$148,509	\$142,783	\$159,008	\$159,008	\$172,001	\$12,993	8.17%
	Total Salaries	\$2,786,251	\$3,277,530	\$3,219,956	\$3,651,478	\$3,651,478	\$3,862,922	\$211,444	5.79%
	EMPLOYEE BENEFITS								
3101	STRS, Certificated	\$0	\$116	\$0	\$0	\$0	\$0	\$0	0.00%
3102	STRS, Classified	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3201	Public Empl. Ret. Sys, Certif	\$0	\$169	\$0	\$0	\$0	\$0	\$0	0.00%
3202	Public Empl. Ret. Sys, (PERS) Classif	\$519,245	\$588,603	\$606,415	\$849,962	\$829,962	\$1,012,967	\$183,005	22.05%
3301	Medicare/Certificated	\$0	\$22	\$0	\$0	\$0	\$0	\$0	0.00%
3302	Medicare/Alt. Classified Position	\$38,153	\$46,896	\$45,153	\$52,803	\$52,803	\$54,423	\$1,620	3.07%
3311	FICA-Certificated	\$0	\$51	\$0	\$0	\$0	\$0	\$0	0.00%
3312	OASDI/Alt. Classif Position	\$166,694	\$200,522	\$192,151	\$225,762	\$225,762	\$233,317	\$7,555	3.35%
3402	Health & Welfare Ben. Classified	\$365,015	\$402,206	\$411,578	\$462,782	\$447,782	\$548,763	\$100,981	22.55%
3501	State Unemployment Ins. Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3502	State Unemployment Ins. Classified	\$837	\$425	\$16,160	\$18,209	\$18,209	\$1,990	(\$16,219)	(89.07%)
3601	Workers' Compensation Ins. Certificated	\$0	\$31	\$0	\$0	\$0	\$0	\$0	0.00%
3602	Workers' Compensation Ins. Classif.	\$57,432	\$68,963	\$66,696	\$92,859	\$92,859	\$98,331	\$5,472	5.89%
3701	Retiree Benefits, Certificated Position	\$0	\$14	\$0	\$0	\$0	\$0	\$0	0.00%
3702	Retiree Benefits, Classified Position	\$36,016	\$30,277	\$29,280	\$35,392	\$35,392	\$31,150	(\$4,242)	(11.99%)
	Subtotal	\$1,183,392	\$1,338,296	\$1,367,432	\$1,737,769	\$1,702,769	\$1,980,941	\$278,172	16.34%
	BOOKS AND SUPPLIES								
4350	Other Supplies	\$336,036	\$351,049	\$381,498	\$423,000	\$423,132	\$245,000	(\$178,132)	(42.10%)
4380	Unallocated Exp./Placeholder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$79,300	\$476,054	\$136,343	\$190,000	\$161,307	\$90,000	(\$71,307)	(44.21%)
4600	Fuel - Gasoline	\$26,683	\$32,580	\$28,017	\$30,000	\$30,000	\$30,000	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 As of 6/30/2022	Second Interim Budget 2022-23 As of 01/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
4610	Fuel - Natural Gas	\$312	\$816	\$8,536	\$1,000	\$1,000	\$1,000	\$0	0.00%
4620	Fuel - Diesel	\$0	\$530	\$3,039	\$50,000	\$45,000	\$0	(\$45,000)	(100.00%)
	Subtotal	\$442,331	\$861,029	\$557,433	\$694,000	\$660,439	\$366,000	(\$294,439)	(44.58%)
	SERV., OTHER OPER. SUPP.								
5200	Travel and Conferences	\$6,199	\$3,540	\$16,246	\$13,000	\$4,979	\$8,000	\$3,021	60.67%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$1,342,684	\$1,210,830	\$1,722,933	\$1,617,128	\$1,906,050	\$1,036,656	(\$869,394)	(45.61%)
5610	Rentals and Leases	\$28,449	\$19,286	\$38,339	\$65,000	\$65,000	\$35,000	(\$30,000)	(46.15%)
5753	Copier Lease - Inter Funds	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
5759	Work Order Charges	\$29,992	\$0	\$32,084	\$65,500	\$65,500	\$35,000	(\$30,500)	(46.56%)
5800	Prof/Consulting Svcs & Oper Exp	\$225,348	\$231,743	\$339,554	\$200,552	\$183,733	\$186,950	\$3,217	1.75%
5829	Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$7,300	\$8,400	\$7,500	\$8,000	\$8,000	\$8,000	\$0	0.00%
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$6,056	\$7,281	\$6,635	\$14,000	\$14,000	\$8,000	(\$6,000)	(42.86%)
	Subtotal	\$1,649,028	\$1,484,081	\$2,166,291	\$1,986,180	\$2,250,262	\$1,320,606	(\$929,656)	(41.31%)
	CAPITAL OUTLAY								
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$66,310	\$104,424	(\$1,125)	\$155,614	\$144,415	\$50,000	(\$94,415)	(65.38%)
	Subtotal	\$66,310	\$104,424	(\$1,125)	\$155,614	\$144,415	\$50,000	(\$94,415)	(65.38%)
	DIRECT SUPPORT / INDIRECT COSTS								
7340	Indirect Costs	\$321,839	\$331,341	\$396,262	\$519,673	\$532,265	\$462,371	(\$69,894)	(13.13%)
7350	Direct Support Chg - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$321,839	\$331,341	\$396,262	\$519,673	\$532,265	\$462,371	(\$69,894)	(13.13%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 As of 6/30/2022	Second Interim Budget 2022-23 As of 01/31/2023	Estimated Actuals 2022-23 As of 6/02/2023	Adopted Budget 2023-24 As of 6/14/2023	Adopted Budget 2023-24 vs. Estimated Actuals 2022-23	% Variance
	TOTAL EXPENDITURES	\$6,449,151	\$7,396,700	\$7,706,249	\$8,744,714	\$8,941,628	\$8,042,840	(\$898,788)	-10.05%
	EXCESS/(DEFICENCY) OF REVENUES OVER EXPENDITURES								
	BEGINNING FUND BALANCE								
	ENDING FUND BALANCE								
	Designated for BCCE Negotiations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Adjusted Ending Fund balance								
	Economic Uncertainties 3.0%	\$193,475	\$221,901	\$231,187	\$262,341	\$268,249	\$241,285	(\$26,964)	(10.05%)
	RESTRICTED ENDING FUND BALANCE	\$1,110,775	\$1,171,833	\$1,351,907	\$222,580	\$110,559	\$137,523	\$26,964	24.39%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
Year-to-Year Comparison Report

Object Code	Description	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 As of 6/30/2022	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2023-24 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	% Variance
REVENUE									
8621	Parcel Taxes	\$32,142,123	\$33,185,464	\$34,961,258	\$34,820,000	\$34,820,000	\$37,125,002	\$2,305,002	6.62%
8623	Parcel Tax Prior Year	\$33,312	\$320,109	\$378,869	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$278,479	\$159,706	\$117,894	\$65,000	\$65,000	\$85,000	\$20,000	30.77%
8699	All Other Local Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$32,453,914	\$33,665,279	\$35,458,021	\$34,885,000	\$34,885,000	\$37,210,002	\$2,325,002	6.66%
EXPENDITURES									
CERTIFICATED SALARIES									
1102	Teachers' Monthly Salaries	\$4,395,867	\$4,820,711	\$5,437,997	\$6,279,614	\$6,318,544	\$6,391,020	\$72,476	1.15%
1103	Substitute Teacher Illness	\$4,368	\$3,094	\$0	\$45,028	\$22,578	\$8,826	(\$13,752)	(60.91%)
1116	Teacher Hourly/Daily/Subs Other	\$44,454	\$49,708	\$104,391	\$174,813	\$190,473	\$96,363	(\$94,110)	(49.41%)
1117	Teacher Stipend	\$44,660	\$46,875	\$91,575	\$84,874	\$84,874	\$85,241	\$367	0.43%
1202	Certificated Pupil Support Monthly Salary	\$1,521,161	\$1,329,956	\$1,377,084	\$1,475,723	\$1,475,723	\$1,494,902	\$19,179	1.30%
1203	Certificated Pupil Support-Substitutes	\$364	\$0	\$0	\$2,926	\$2,926	\$2,760	(\$166)	(5.67%)
1216	Hourly / Daily / Substitutes	\$270	\$1,045	\$4,871	\$4,240	\$4,240	\$0	(\$4,240)	(100.00%)
1302	Certificated Supervisor & Admin Monthly Salary	\$685,358	\$612,748	\$873,754	\$916,529	\$916,529	\$1,008,556	\$92,027	10.04%
1350	Cash-in-Lieu of Benefits	\$14,138	\$7,594	\$13,546	\$15,238	\$15,238	\$25,341	\$10,103	66.30%
1902	Other Certificated Salaries	\$214,746	\$334,226	\$465,498	\$493,097	\$493,097	\$543,247	\$50,150	10.17%
1916	Other Hourly Certificated Salaries	\$0	\$67,773	\$39	\$10,176	\$10,176	\$9,102	(\$1,074)	(10.55%)
1917	Certificated Stipend	\$19,813	\$2,058	\$36,135	\$44,102	\$44,102	\$43,947	(\$155)	(0.35%)
	Subtotal Certificated Salaries	\$6,945,199	\$7,275,789	\$8,404,890	\$9,546,360	\$9,578,500	\$9,709,305	\$130,805	1.37%
CLASSIFIED SALARIES									
2102	Instructional Aides Monthly Salary	\$45,346	\$33,030	\$31,978	\$58,500	\$58,500	\$58,609	\$109	0.19%
2116	Instructional Aides Hourly/Daily/Sub Other	\$20,187	\$15,916	\$10,223	\$24,723	\$24,723	\$4,945	(\$19,778)	(80.00%)
2117	Classified Stipends	\$40,964	\$44,400	\$79,390	\$156,774	\$156,774	\$147,922	(\$8,852)	(5.65%)
2146	Tutors - Hourly	\$57,913	\$68,513	\$73,998	\$123,775	\$123,775	\$98,758	(\$25,017)	(20.21%)
2150	Cash-in-Lieu of Benefits	\$3,612	\$6,999	\$9,825	\$9,349	\$9,349	\$13,339	\$3,990	42.68%
2165	Student Worker	\$0	\$0	\$722	\$14,776	\$14,776	\$5,800	(\$8,976)	(60.75%)
2182	Instructional Specialist Monthly Salary	\$64,276	\$86,799	\$120,665	\$167,301	\$167,301	\$127,093	(\$40,208)	(24.03%)
2186	Instructional Specialist Hourly	\$13,066	\$16,068	\$13,364	\$12,635	\$12,635	\$0	(\$12,635)	(100.00%)
2202	Classified Support Monthly Salary	\$1,125,723	\$1,146,498	\$1,223,774	\$1,235,051	\$1,235,051	\$1,213,924	(\$21,127)	(1.71%)
2203	Classified Support Subs	\$7,539	\$0	\$4,840	\$11,220	\$11,220	\$2,900	(\$8,320)	(74.15%)
2212	Classified Support Overtime	\$0	\$0	\$0	\$250	\$250	\$7,600	\$7,350	2940.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
Year-to-Year Comparison Report

Object Code	Description	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 As of 6/30/2022	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2023-24 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	Variance %
2216	Classified Support Hourly/Daily Subs	\$22,828	\$12,223	\$7,630	\$34,492	\$34,492	\$25,433	(\$9,059)	(26.26%)
2250	Cash-in-Lieu of Benefits	\$38,855	\$43,472	\$60,008	\$69,813	\$69,813	\$85,412	\$15,599	22.34%
2302	Classified Supervisor & Admin Monthly Salary	\$198,078	\$225,131	\$205,291	\$92,175	\$92,175	\$91,050	(\$1,125)	(1.22%)
2350	Cash-in-Lieu of Benefits	\$0	\$0	\$80	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$182,812	\$185,866	\$120,775	\$238,694	\$238,694	\$349,440	\$110,746	46.40%
2412	Clerical Tech & Office Staff Overtime	\$0	\$0	\$0	\$1,084	\$1,084	\$0	(\$1,084)	(100.00%)
2416	Clerical Hourly/Daily Subs Other	\$0	\$572	\$0	\$0	\$0	\$707	\$707	0.00%
2450	Cash-in-Lieu of Benefits	\$14,753	\$15,188	\$7,402	\$10,030	\$10,030	\$18,893	\$8,863	88.36%
2902	Other Classified Monthly Salary	\$234,804	\$252,628	\$213,089	\$312,859	\$312,859	\$321,949	\$9,090	2.91%
2912	Other Classified Overtime	\$214	\$0	\$677	\$10,732	\$10,732	\$0	(\$10,732)	(100.00%)
2916	Other Class Hourly/Daily Subs Other	\$12,769	\$15,037	\$1,426	\$18,960	\$18,960	\$2,544	(\$16,416)	(86.58%)
2950	Cash-in-Lieu of Benefits	\$16,188	\$9,979	\$5,743	\$5,757	\$5,757	\$8,668	\$2,911	50.56%
	Subtotal Classified Salaries	\$2,099,927	\$2,178,318	\$2,190,899	\$2,608,950	\$2,608,950	\$2,584,986	(\$23,964)	(0.92%)
	EMPLOYEE BENEFITS								
3101	CA State Teachers Retirement System (STRS)-Certificated	\$1,142,389	\$1,114,998	\$1,316,843	\$1,827,268	\$1,831,974	\$1,796,812	(\$35,162)	(1.92%)
3102	CA State Teachers Retirement System (STRS)-Classified	\$159	\$0	\$129	\$0	\$0	\$0	\$0	0.00%
3201	Public Employees Retirement System (PERS)-Certificated	\$58,754	\$65,054	\$46,166	\$0	\$0	\$60,203	\$60,203	0.00%
3202	Public Employees Retirement System (PERS)-Classified	\$352,955	\$384,931	\$369,895	\$563,194	\$563,194	\$700,208	\$137,014	24.33%
3301	Medicare - Certificated	\$93,550	\$99,738	\$114,396	\$138,211	\$138,569	\$133,650	(\$4,919)	(3.55%)
3302	Medicare-Classified	\$26,809	\$30,629	\$30,925	\$38,017	\$38,017	\$39,512	\$1,495	3.93%
3311	FICA-Certificated	\$17,634	\$18,350	\$11,613	\$0	\$0	\$11,325	\$11,325	0.00%
3312	FICA-Classified	\$124,626	\$130,958	\$131,790	\$162,561	\$162,561	\$168,814	\$6,253	3.85%
3401	Health & Welfare - Certificated	\$511,173	\$498,005	\$639,367	\$735,105	\$741,555	\$765,301	\$23,746	3.20%
3402	Health & Welfare - Classified	\$270,043	\$259,237	\$250,399	\$302,587	\$302,587	\$354,013	\$51,426	17.00%
3501	State Unemployment Insurance-Certificated	\$1,413	\$6,857	\$42,084	\$48,085	\$48,135	\$4,947	(\$43,188)	(89.72%)
3502	State Unemployment Insurance-Classified	\$511	\$1,868	\$10,957	\$13,121	\$13,121	\$1,403	(\$11,718)	(89.31%)
3601	Workers' Compensation Insurance-Certificated	\$142,393	\$149,154	\$172,604	\$177,568	\$178,322	\$247,423	\$69,101	38.75%
3602	Workers' Compensation Insurance-Classified	\$43,118	\$44,742	\$44,923	\$49,684	\$49,684	\$70,257	\$20,573	41.41%
3701	Retiree Benefits - Certificated	\$76,210	\$65,483	\$75,778	\$89,290	\$89,513	\$79,398	(\$10,115)	(11.30%)
3702	Retiree Benefits - Classified	\$24,364	\$19,643	\$19,722	\$26,029	\$26,029	\$21,256	(\$4,773)	(18.34%)
	Subtotal Employee Benefits	\$2,886,101	\$2,889,647	\$3,277,592	\$4,170,720	\$4,183,261	\$4,454,522	\$271,261	6.48%
	BOOKS & SUPPLIES								
4200	Books & Other Reference Materials	\$71,076	\$127,605	\$140,605	\$148,914	\$183,114	\$183,340	\$226	0.12%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
Year-to-Year Comparison Report

Object Code	Description	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 As of 6/30/2022	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2023-24 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	Variance %
4300	Materials and Supplies	\$327,077	\$247,814	\$511,750	\$495,037	\$539,567	\$189,474	(\$350,093)	(64.88%)
4350	Other Supplies	\$8,939	\$3,086	\$2,296	\$30,246	\$42,981	\$18,000	(\$24,981)	(58.12%)
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$2,000	\$2,000	\$0	(\$2,000)	(100.00%)
4380	Unallocated	\$0	\$0	\$0	\$197,401	\$154,309	\$402,271	\$247,962	160.69%
4390	Carryover Funds	\$0	\$0	\$0	\$911,310	\$810,029	\$147,014	(\$663,015)	(81.85%)
4400	Equipment \$500 to \$5,000	\$224,148	\$125,264	\$166,870	\$369,378	\$434,710	\$97,000	(\$337,710)	(77.69%)
	Subtotal Books & Supplies	\$631,240	\$503,769	\$821,520	\$2,154,286	\$2,166,710	\$1,037,099	(\$1,129,611)	(52.13%)
	SVC, OTHER OPERATING SUPPLIES								
5200	Travel and Conferences	\$39,461	\$9,953	\$13,984	\$405,238	\$396,881	\$370,000	(\$26,881)	(6.77%)
5300	Dues and Memberships	\$1,592	\$729	\$116	\$6,800	\$6,800	\$500	(\$6,300)	(92.65%)
5600	Rentals, Leases, and Repairs	\$30,833	\$50,730	\$32,508	\$105,000	\$105,000	\$55,000	(\$50,000)	(47.62%)
5751	Field Trips - Interfund	\$689	\$0	\$1,514	\$14,500	\$14,750	\$1,500	(\$13,250)	(89.83%)
5752	Central Printing - Xerox	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5800	Professional/Consulting Services	\$1,127,187	\$1,284,178	\$1,201,666	\$1,939,487	\$1,988,184	\$1,558,625	(\$429,559)	(21.61%)
5820	Outside Printing	\$6,649	\$7,218	\$8,523	\$10,450	\$11,200	\$14,000	\$2,800	25.00%
5831	Audit Expense	\$5,300	\$13,600	\$12,700	\$13,200	\$13,200	\$8,000	(\$5,200)	(39.39%)
5910	Postage/Mailings	\$8,762	\$8,005	\$13,120	\$12,840	\$12,840	\$12,000	(\$840)	(6.54%)
5920	Cell Phone	\$5,913	\$5,404	\$6,127	\$8,300	\$7,550	\$1,500	(\$6,050)	(80.13%)
5950	Postage - Interfund	\$787	\$0	\$0	\$1,000	\$1,000	\$0	(\$1,000)	(100.00%)
	Subtotal Other Operating Supplies	\$1,227,173	\$1,379,817	\$1,290,257	\$2,516,815	\$2,557,405	\$2,021,125	(\$536,280)	(20.97%)
	CAPITAL OUTLAY								
6200	Buildings & Improvement of Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$252,002	\$235,252	\$80,000	(\$155,252)	(65.99%)
	Subtotal Capital Outlay	\$0	\$0	\$0	\$252,002	\$235,252	\$80,000	(\$155,252)	(65.99%)
	DIRECT SUPPORT/INDIRECT COST								
7340	Indirect costs	\$1,471,857	\$1,371,331	\$1,725,536	\$2,261,511	\$2,261,511	\$2,180,133	(\$81,378)	(3.60%)
7390	Indirect Costs - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$1,471,857	\$1,371,331	\$1,725,536	\$2,261,511	\$2,261,511	\$2,180,133	(\$81,378)	(3.60%)
	TOTAL EXPENDITURES	\$15,261,498	\$15,598,671	\$17,710,695	\$23,510,644	\$23,591,589	\$22,067,170	(\$1,524,419)	(6.46%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
Year-to-Year Comparison Report

Object Code	Description	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 As of 06/30/2022	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2023-24 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	% Variance
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$17,192,416	\$18,066,608	\$17,747,327	\$11,374,356	\$11,293,411	\$15,142,832	\$3,849,421	34.09%
	OTHER FINANCING SOURCES AND USES								
	Interfund Transfers Out								
8980	Contribution from Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8981	BSEP Contribution	(\$14,229,779)	(\$14,926,616)	(\$16,222,751)	(\$16,315,247)	(\$16,315,247)	(\$16,840,747)	(\$525,500)	3.22%
8982	BSEP Direct Support	(\$567,882)	(\$576,473)	(\$576,564)	(\$584,900)	(\$584,900)	(\$569,900)	\$15,000	(2.56%)
8983	BSEP Substitute Compensation	(\$255,077)	(\$258,870)	(\$382,284)	(\$296,400)	(\$296,400)	(\$306,000)	(\$9,600)	3.24%
	Total Interfund Transfers Out	(\$15,052,738)	(\$15,761,959)	(\$17,181,599)	(\$17,196,547)	(\$17,196,547)	(\$17,716,647)	(\$520,100)	3.02%
	TOTAL OTHER FINANCING SOURCES AND USES	(\$15,052,738)	(\$15,761,959)	(\$17,181,599)	(\$17,196,547)	(\$17,196,547)	(\$17,716,647)	(\$520,100)	3.02%
	NET INCREASE(DECREASE) IN FUND BALANCE								
		\$2,139,678	\$2,304,649	\$565,728	(\$5,822,191)	(\$5,903,136)	(\$2,573,815)	\$3,329,321	(56.40%)
	BEGINNING FUND BALANCE	\$9,260,729	\$11,400,404	\$13,705,053	\$14,270,780	\$14,270,780	\$8,367,644	(\$5,903,136)	(41.37%)
	ENDING FUND BALANCE	\$11,400,407	\$13,705,053	\$14,270,781	\$8,448,589	\$8,367,644	\$5,793,829		0.00%
	Restricted to BSEP	\$10,490,980	\$12,764,234	\$13,224,012	\$7,227,374	\$7,144,000	\$4,600,314		0.00%
	Economic Uncertainties 3.0%	\$909,427	\$940,819	\$1,046,769	\$1,221,216	\$1,223,644	\$1,193,515		0.00%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0		0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
Fund 4 - Berkeley Educator Recruitment and Retention Act (BERRA)
Year-to-Year Comparison Report

Object Code	Description	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 as of 06/30/22	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2023-24 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	Variance %
REVENUE								
8621	Parcel Taxes	\$10,129,224	\$10,613,221	\$10,609,300	\$10,609,300	\$11,160,000	\$550,700	5.19%
8623	Parcel Tax Prior Year	\$0	\$117,728	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$0	\$40,000	\$20,000	\$20,000	\$40,000	\$20,000	100.00%
	Total Revenue	\$10,129,224	\$10,770,949	\$10,629,300	\$10,629,300	\$11,200,000	\$570,700	5.369%
EXPENDITURES:								
CERTIFICATED SALARIES								
1102	Teachers' Monthly Salaries	\$3,682,519	\$3,796,501	\$3,846,415	\$3,846,415	\$4,051,104	\$214,689	5.58%
1103	Substitutes Teachers Illness	(\$601)	\$33,414	\$0	\$0	\$0	\$0	0.00%
1104	Hourly Adult Ed Teaching	\$76,020	\$73,292	\$72,203	\$72,203	\$53,859	(\$18,344)	(25.41%)
1106	Hourly Extra Duty/Curriculum Development/ Adult	\$10,356	\$11,140	\$19,467	\$19,467	\$9,746	(\$9,721)	(49.94%)
1108	Non-Duty Days	\$6,201	\$6,794	\$0	\$0	\$4,711	\$4,711	0.00%
1116	Teacher Hourly/Daily/Subs Other	\$75,829	\$116,761	\$61,090	\$63,655	\$68,138	\$4,483	7.04%
1117	Teacher Stipend	\$9,316	\$13,201	\$110,240	\$109,340	\$167,332	\$57,992	53.04%
1151	Substitutes Cash-in-Lieu	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1202	Cert Pupil Support Monthly Salary	\$327,309	\$366,503	\$376,910	\$376,910	\$402,853	\$25,943	6.88%
1216	Hourly / Daily / Subs	\$5,474	\$4,557	\$3,721	\$3,721	\$1,868	(\$1,853)	(49.80%)
1217	Certificated Pupil Support	\$3	\$0	\$0	\$0	\$1,167	\$1,167	0.00%
1250	Certificated Cash-in-Lieu	(\$183)	\$0	\$0	\$0	\$0	\$0	0.00%
1302	Certificated Supervisor & Admin Monthly Salary	\$422,707	\$500,332	\$531,257	\$531,257	\$595,609	\$64,352	12.11%
1306	Supervisor & Admin Extra Duty	\$2,225	\$684	\$41	\$41	\$616	\$575	1402.44%
1316	Supervisor & Admin Subs	\$3,744	\$4,465	\$9,662	\$9,662	\$7,842	(\$1,820)	(18.84%)
1317	Supervisor & Admin Stipend	\$0	\$0	\$0	\$0	\$2,134	\$2,134	0.00%
1350	Cash-In-Lieu	(\$31)	\$1,842	\$2,180	\$2,180	\$5,211	\$3,031	139.04%
1902	Other Certificated Salaries	\$96,598	\$326,409	\$214,754	\$214,754	\$247,113	\$32,359	15.07%
1916	Other Hourly Certificated Salaries	\$5,752	\$642	\$1,048	\$1,048	\$942	(\$106)	(10.11%)
1917	Certificated Stipend	(\$62)	\$0	\$0	\$0	\$5,034	\$5,034	0.00%
	Subtotal Certificated Salaries	\$4,723,175	\$5,256,538	\$5,248,988	\$5,250,653	\$5,635,279	\$384,626	7.329%
CLASSIFIED SALARIES								
2102	Instructional Aides Monthly Salary	\$430,949	\$421,310	\$461,473	\$461,473	\$461,978	\$505	0.11%
2103	Instructional Aides Substitute	(\$66)	\$0	\$0	\$0	\$0	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$38	\$18	\$18	\$425	\$407	2261.11%
2116	Instructional Aides Hourly/Daily/Sub Other	\$37,073	\$53,686	\$28,587	\$28,587	\$19,830	(\$8,757)	(30.63%)

BERKELEY UNIFIED SCHOOL DISTRICT
Fund 4 - Berkeley Educator Recruitment and Retention Act (BERRA)
Year-to-Year Comparison Report

Object Code	Description	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 as of 06/30/22	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2023-24 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	% Variance
2117	Classified Stipends	(\$633)	\$0	\$0	\$0	\$20,387	\$20,387	0.00%
2146	Tutors - Hourly	\$0	\$12,363	\$8,406	\$8,406	\$9,991	\$1,585	18.86%
2150	Cash-In-Lieu	(\$352)	\$0	\$0	\$0	\$0	\$0	0.00%
2165	Student Workers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2176	Adult School Instructor	\$350	\$1,883	\$221	\$221	\$1,873	\$1,652	747.51%
2182	Instructional Specialist Monthly Salary	\$63,862	\$62,354	\$51,436	\$51,436	\$54,783	\$3,347	6.51%
2183	Professional Expert-Instructional Hourly	\$0	\$170	\$0	\$0	\$0	\$0	0.00%
2186	Instructional Specialist Hourly	\$5,857	\$14,329	\$1,119	\$1,119	\$10,875	\$9,756	871.85%
2202	Classified Support Monthly Salary	\$733,432	\$754,167	\$791,523	\$791,523	\$816,511	\$24,988	3.16%
2203	Classified Support Subs	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2212	Classified Support Overtime	\$34,097	\$41,200	\$27,480	\$28,016	\$24,302	(\$3,714)	(13.26%)
2216	Classified Support Hourly/Daily Subs	\$31,554	\$37,232	\$33,296	\$33,296	\$26,394	(\$6,902)	(20.73%)
2250	Cash-in-Lieu	(\$3,037)	\$0	\$0	\$0	\$0	\$0	0.00%
2302	Classified Supervisor & Admin Monthly Salary	\$369,152	\$406,227	\$407,176	\$407,176	\$430,913	\$23,737	5.83%
2316	Classified Supervisor & Admin - Hourly/Daily	\$5,469	\$1,848	\$523	\$523	\$23	(\$500)	(95.60%)
2350	Cash-in-Lieu	\$0	\$27	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$406,753	\$408,175	\$463,428	\$463,428	\$484,569	\$21,141	4.56%
2403	Clerical Tech & Office Sub	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Sub	\$11,221	\$14,693	\$8,850	\$10,881	\$8,548	(\$2,333)	(21.44%)
2416	Clerical Hourly Daily Subs Other	\$15,159	\$15,374	\$11,879	\$11,879	\$10,191	(\$1,688)	(14.21%)
2450	Cash-in-Lieu of Benefits	(\$299)	\$617	\$1,309	\$1,309	\$1,893	\$584	44.61%
2902	Other Classified Monthly Salary	\$82,248	\$153,729	\$96,651	\$96,651	\$101,786	\$5,135	5.31%
2912	Other Classified Overtime	\$2,886	\$4,486	\$141	\$141	\$184	\$43	30.50%
2916	Other Classified Hourly/Daily Subs Other	\$2,134	\$4,005	\$150	\$150	\$481	\$331	220.67%
2950	Cash-in-Lieu of Benefits	\$28	\$0	\$0	\$0	\$5,238	\$5,238	0.00%
	Subtotal Classified Salaries	\$2,227,839	\$2,407,914	\$2,393,666	\$2,396,233	\$2,491,175	\$94,942	3.962%
	EMPLOYEE BENEFITS							
3101	CA State Teachers Retirement System (STRS)-Certificated	\$732,478	\$805,613	\$976,582	\$976,582	\$1,494,638	\$518,056	53.05%
3102	CA State Teachers Retirement System (STRS)-Classified	\$1,212	\$1,153	\$521	\$521	\$1,123	\$602	115.55%
3201	Public Employees Retirement System (PERS)-Certificated	\$23,735	\$29,947	\$5,601	\$5,601	\$33,476	\$27,875	497.68%
3202	Public Employees Retirement System (PERS)-Classified	\$410,541	\$432,633	\$576,090	\$576,090	\$667,288	\$91,198	15.83%
3301	Medicare - Certificated	\$64,669	\$71,898	\$74,511	\$74,511	\$79,327	\$4,816	6.46%
3302	Medicare -Classified	\$31,439	\$33,884	\$34,702	\$34,702	\$36,783	\$2,081	6.00%
3311	FICA-Certificated	\$7,635	\$9,416	\$1,367	\$1,367	\$6,845	\$5,478	400.73%

BERKELEY UNIFIED SCHOOL DISTRICT
Fund 4 - Berkeley Educator Recruitment and Retention Act (BERRA)
Year-to-Year Comparison Report

Object Code	Description	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 as of 06/30/22	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2023-24 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	Variance
3312	FICA-Classified	\$133,863	\$143,187	\$147,789	\$147,789	\$156,039	\$8,250	5.58%
3401	Health & Welfare - Certificated	\$5,008	\$14,376	\$20,130	\$20,130	\$33,633	\$13,503	67.08%
3402	Health & Welfare - Classified	\$7,712	\$11,001	\$11,549	\$11,549	\$14,212	\$2,663	23.06%
3501	State Unemployment Insurance-Certificated	\$4,484	\$26,390	\$25,711	\$25,711	\$3,082	(\$22,629)	(88.01%)
3502	State Unemployment Insurance-Classified	\$1,423	\$12,037	\$11,971	\$11,971	\$1,331	(\$10,640)	(88.88%)
3601	Workers' Compensation Insurance-Certificated	\$97,098	\$107,935	\$88,450	\$88,450	\$146,215	\$57,765	65.31%
3602	Workers' Compensation Insurance-Classified	\$45,849	\$49,445	\$41,340	\$41,340	\$66,042	\$24,702	59.75%
3701	Retiree Benefits - Certificated	\$42,639	\$47,444	\$47,760	\$47,760	\$49,016	\$1,256	2.63%
3702	Retiree Benefits - Classified	\$20,129	\$21,702	\$22,579	\$22,579	\$21,508	(\$1,071)	(4.74%)
	Subtotal Employee Benefits	\$1,629,913	\$1,818,062	\$2,086,653	\$2,086,653	\$2,810,558	\$723,905	34.692%
	BOOKS & SUPPLIES							
4300	Materials & Supplies	\$0	\$0	\$600	\$600	\$0	(\$600)	(100.00%)
4350	Other Supplies	\$0	\$99	\$7,500	\$7,500	\$500	(\$7,000)	(93.33%)
4380	Unallocated/Personnel Variance	\$0	\$0	\$485,685	\$485,685	\$24,125	(\$461,560)	(95.03%)
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$0	\$0	\$2,110	\$2,110	\$0	(\$2,110)	(100.00%)
	Subtotal Books & Supplies	\$0	\$99	\$495,895	\$495,895	\$24,625	(\$471,270)	(95.034%)
	SVC, OTHER OPERATING SUPPLIES							
5200	Travel and Conferences	\$0	\$0	\$0	\$1,400	\$0	(\$1,400)	(100.00%)
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5800	Professional/Consulting Services	\$183,060	\$210,029	\$245,563	\$245,563	\$30,000	(\$215,563)	(87.78%)
5820	Outside Printing	\$0	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
5831	Audit Expense	\$0	\$6,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
5910	Postage/Mailings	\$0	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
	Subtotal Other Operating Supplies	\$183,060	\$216,029	\$257,563	\$258,963	\$42,000	(\$216,963)	(83.781%)
	CAPITAL OUTLAY							
6200	Buildings & Improvement of Buildings	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.000%
	DIRECT SUPPORT/INDIRECT COST							
7310	Direct Support Charges	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
Fund 4 - Berkeley Educator Recruitment and Retention Act (BERRA)
Year-to-Year Comparison Report

Object Code	Description	Audited Actuals 2020-21 As of 6/30/21	Audited Actuals 2021-22 as of 06/30/22	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2023-24 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	% Variance
7340	Indirect costs	\$404,324	\$511,503	\$629,489	\$629,489	\$662,195	\$32,706	5.20%
	Subtotal Dir Support /Ind. Costs	\$404,324	\$511,503	\$629,489	\$629,489	\$662,195	\$32,706	5.196%
	TOTAL EXPENDITURES	\$9,168,311	\$10,210,145	\$11,112,254	\$11,117,886	\$11,665,832	\$547,946	4.93%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$960,913	\$560,804	(\$482,954)	(\$488,586)	(\$465,832)	\$22,754	(4.66%)
	BEGINNING FUND BALANCE	\$0	\$960,913	\$1,521,717	\$1,521,717	\$1,033,131	(\$488,586)	(32.11%)
	ENDING FUND BALANCE	\$960,913	\$1,521,717	\$1,038,763	\$1,033,131	\$567,299	\$0	0.00%
	Restricted to BERRA	\$685,864	\$1,215,413	\$705,395	\$699,594	\$217,324	\$0	0.00%
	Economic Uncertainties 3.0%	\$275,049	\$306,304	\$333,368	\$333,537	\$349,975	\$0	0.00%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

ADULT EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2019-2020 As of 06/30/20	Audited Actuals 2020-2021 As of 06/30/21	Audited Actuals 2021-2022 As of 6/30/22	Second Interim Budget 2022-2023 As of 1/31/23	Estimated Actuals 2022-2023 As of 06/02/23	Adopted Budget 2023-2024 As of 6/14/23	Adopted Budget vs. Estimated Actuals 2023-2024	% Variance
	REVENUE								
8290	All other Federal Revenue	\$711,105	\$598,272	\$671,174	\$736,955	\$736,955	\$514,000	(\$222,955)	-30.25%
8590	All other State Revenue	\$3,574,039	\$3,397,801	\$3,544,755	\$3,899,878	\$3,899,878	\$4,176,988	\$277,110	7.11%
8660	Interest	\$2,110	(\$1,861)	(\$2,978)	\$3,000	\$3,000	\$3,000	\$0	0.00%
8671	Adult Education Fees	\$176,525	\$124,941	\$118,020	\$88,000	\$88,000	\$84,000	(\$4,000)	-4.55%
8699	All other Local Revenue	\$602	\$0	\$100	\$300	\$300	\$0	(\$300)	-100.00%
	TOTAL REVENUE	\$4,464,381	\$4,119,153	\$4,331,071	\$4,728,133	\$4,728,133	\$4,777,988	\$49,855	1.05%
	CERTIFICATED SALARIES								
1104	Hourly Adult Ed Teaching	\$1,296,849	\$1,113,025	\$1,084,557	\$1,510,214	\$1,510,214	\$1,033,560	(\$476,654)	-31.56%
1106	Hrly Extra Duty/Curr Dev/Adult	\$131,828	\$151,300	\$164,847	\$412,889	\$322,126	\$159,213	(\$162,913)	-50.57%
1116	Teacher Hourly/Daily	\$203,060	\$175,933	\$213,122	\$416,848	\$416,848	\$210,454	(\$206,394)	-49.51%
1150	Cash in Lieu of Benefits	\$124,157	\$149,527	\$178,750	\$155,368	\$155,368	\$123,547	(\$31,821)	-20.48%
1216	Hourly/Daily	\$46,923	\$68,071	\$59,933	\$46,741	\$46,741	\$19,686	(\$27,055)	-57.88%
1250	Cash in Lieu of Benefits	\$5,573	\$8,168	\$9,187	\$10,485	\$10,485	\$9,460	(\$1,025)	-9.78%
1302	Cert.Supvr/Admin Monthly Sal	\$263,429	\$270,117	\$274,049	\$298,596	\$298,596	\$308,528	\$9,932	3.33%
1306	Adm & Supvr Extra Duty	\$200	\$0	\$619	\$0	\$0	\$0	\$0	0.00%
1316	Adm & Supvr Subs	\$53,746	\$5,577	\$19,410	\$56,360	\$56,360	\$18,865	(\$37,495)	-66.53%
1350	Cash in Lieu of Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$2,125,766	\$1,941,718	\$2,005,474	\$2,907,501	\$2,816,738	\$1,883,313	(\$933,425)	-33.14%
	CLASSIFIED SALARIES								
2102	Instr Aides Monthly Salary	\$70,169	\$127,200	\$132,205	\$125,701	\$125,701	\$140,873	\$15,172	12.07%
2165	Tutors-Hourly	\$90,908	\$51,362	\$53,691	\$26,135	\$51,225	\$53,040	\$1,815	3.54%
2176	Adult School Instructor	\$0	\$5,131	\$27,863	\$3,494	\$3,494	\$31,127	\$27,633	790.87%
2202	Class Support Monthly Salary	\$190,935	\$193,481	\$182,320	\$216,326	\$216,326	\$227,415	\$11,089	5.13%
2212	Classified Support-Overtime	\$1,186	\$2,318	\$2,172	\$0	\$0	\$0	\$0	0.00%
2216	Class Support-Limited Term	\$4,216	\$0	\$18,013	\$15,500	\$15,500	\$9,432	(\$6,068)	-39.15%
2218	Paid Vacation/Writs Settlement	\$0	\$0	\$0	\$222	\$222	\$0	(\$222)	-100.00%
2250	Cash in Lieu of Benefits	\$5,533	\$7,981	\$8,431	\$12,750	\$12,750	\$6,579	(\$6,171)	-48.40%
2402	Clerical Tech/Office Staff Salary	\$338,803	\$338,847	\$315,421	\$344,591	\$344,591	\$352,104	\$7,513	2.18%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2019-2020 As of 06/30/20	Audited Actuals 2020-2021 As of 06/30/21	Audited Actuals 2021-2022 As of 6/30/22	Second Interim Budget 2022-2023 As of 1/31/23	Estimated Actuals 2022-2023 As of 06/02/23	Adopted Budget 2023-2024 As of 6/14/23	Adopted Budget vs. Estimated Actuals 2023-2024	% Variance
2412	Clerical Tech & Office Staff OT	\$12,564	\$17,838	\$26,661	\$49,493	\$49,493	\$42,446	(\$7,047)	-14.24%
2416	Clerical Limited Term	\$447	\$1,416	\$0	\$1,445	\$1,445	\$0	(\$1,445)	-100.00%
2418	Paid Vacation/Writs Settlement	\$0	\$0	\$0	\$7,040	\$7,040	\$0	(\$7,040)	-100.00%
2450	Cash in Lieu of Benefits	\$14,753	\$16,704	\$16,861	\$16,993	\$16,993	\$4,386	(\$12,607)	-74.19%
	Subtotal	\$729,515	\$762,278	\$783,638	\$819,690	\$844,780	\$867,402	\$22,622	2.68%
	EMPLOYEE BENEFITS								
3101	State Teachers Retire.Sys.Cert	\$322,459	\$261,528	\$287,758	\$763,930	\$738,179	\$578,091	(\$160,088)	-21.69%
3201	Public Emp Ret Sys Cert	\$8,250	\$2,119	\$0	\$0	\$0	\$0	\$0	0.00%
3202	Public Empl.Retire Sys. Class	\$111,864	\$127,735	\$123,358	\$175,919	\$175,919	\$213,292	\$37,373	21.24%
3301	Medicare-Certificated	\$22,105	\$27,303	\$28,664	\$20,495	\$20,864	\$26,552	\$5,688	27.26%
3302	Medicare-Classified	\$9,166	\$10,509	\$11,013	\$9,838	\$10,202	\$12,308	\$2,106	20.64%
3311	FICA-Certificated	\$6,528	\$8,943	\$8,724	\$4,288	\$4,704	\$1	(\$4,703)	-99.98%
3312	FICA-Classified	\$42,541	\$44,933	\$46,986	\$44,812	\$46,368	\$52,609	\$6,241	13.46%
3401	Health & Welfare Cert. Pos	\$97,040	\$85,563	\$84,025	\$66,544	\$68,248	\$83,086	\$14,838	21.74%
3402	Health & Welfare Class. Pos	\$110,780	\$104,251	\$107,018	\$124,331	\$124,331	\$105,395	(\$18,936)	-15.23%
3501	State Unemployment Cert	\$528	\$1,249	\$10,057	\$7,194	\$7,324	\$938	(\$6,386)	-87.19%
3502	State Unemployment Ins. Class	\$174	\$536	\$3,939	\$3,646	\$3,771	\$436	(\$3,335)	-88.44%
3601	Workers Comp Cert	\$43,708	\$39,805	\$41,232	\$34,451	\$35,112	\$47,187	\$12,075	34.39%
3602	Workers Comp Class	\$14,955	\$15,627	\$16,180	\$17,971	\$18,611	\$22,046	\$3,435	18.46%
3701	Retiree Benefits-Cert	\$19,399	\$17,574	\$18,182	\$20,022	\$20,256	\$16,519	(\$3,737)	-18.45%
3702	Retiree Benefits-Class.	\$8,433	\$6,861	\$7,104	\$6,571	\$6,796	\$6,455	(\$341)	-5.02%
	Subtotal	\$817,931	\$754,535	\$794,240	\$1,300,012	\$1,280,685	\$1,164,915	(\$115,770)	-9.04%
	BOOKS AND SUPPLIES								
4150	Textbooks for Resale	(\$204)	\$0	(\$367)	\$0	\$0	\$0	\$0	0.00%
4200	Books & Other Ref. Materials	\$11,459	\$0	\$110	\$5,000	\$5,000	\$5,000	\$0	0.00%
4300	Materials and Supplies	(\$400)	(\$250)	(\$270)	\$0	\$0	\$0	\$0	0.00%
4350	Other Supplies	\$67,669	\$19,126	\$31,168	\$91,200	\$91,200	\$95,200	\$4,000	4.39%
4400	Equipment \$500-\$5000	\$13,842	\$78,986	\$170,044	\$167,139	\$252,139	\$250,000	(\$2,139)	-0.85%
	Subtotal	\$92,366	\$97,862	\$200,686	\$263,339	\$348,339	\$350,200	\$1,861	0.53%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2019-2020 As of 06/30/20	Audited Actuals 2020-2021 As of 06/30/21	Audited Actuals 2021-2022 As of 6/30/22	Second Interim Budget 2022-2023 As of 1/31/23	Estimated Actuals 2022-2023 As of 06/02/23	Adopted Budget 2023-2024 As of 6/14/23	Adopted Budget vs. Estimated Actuals 2023-2024	% Variance
	SERVICES AND OTHER OPERATING EXPENSES								
5200	Travel and Conference	\$7,051	\$39	\$9,320	\$27,000	\$22,857	\$20,000	(\$2,857)	-12.50%
5300	Dues And Memberships	\$1,320	\$1,070	\$1,100	\$1,300	\$1,300	\$1,300	\$0	0.00%
5510	Water/Sewage	\$15,769	\$7,610	\$12,302	\$19,000	\$19,000	\$30,000	\$11,000	57.89%
5520	Natural Gas	\$13,048	\$12,499	\$22,770	\$15,000	\$37,143	\$40,000	\$2,857	7.69%
5540	Garbage	\$15,510	\$5,830	\$6,024	\$17,363	\$17,363	\$20,000	\$2,637	15.19%
5550	Electricity	\$39,912	\$25,758	\$43,699	\$61,000	\$71,300	\$60,000	(\$11,300)	-15.85%
5570	Alarm Service	\$1,488	\$1,364	\$1,488	\$1,500	\$1,500	\$1,500	\$0	0.00%
5600	Rentals,Leases and Repairs	\$3,826	\$0	\$0	\$2,000	\$2,000	\$8,843	\$6,843	342.15%
5610	Rentals and Leases	\$1,860	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5620	Maintenance Contracts	\$22,474	\$14,695	\$26,716	\$28,571	\$24,571	\$25,000	\$429	1.75%
5751	Field Trips - Interfund	\$0	\$0	\$0	\$1,500	\$1,500	\$500	(\$1,000)	-66.67%
5752	Central Printing-Xerox	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
5800	Prof/Consulting & Oper Exp	\$75,323	\$59,056	\$121,331	\$44,224	\$46,224	\$43,700	(\$2,524)	-5.46%
5820	Outside Printing	\$27,614	\$32,530	\$43,802	\$44,800	\$30,800	\$45,000	\$14,200	46.10%
5839	Bank Fees	\$15,265	\$10,343	\$7,627	\$5,000	\$3,000	\$5,000	\$2,000	66.67%
5910	Postage/Mailings	\$8,806	\$9,954	\$25,349	\$20,000	\$9,700	\$10,000	\$300	3.09%
5920	Cellphone	\$805	\$660	\$718	\$3,500	\$3,500	\$2,000	(\$1,500)	-42.86%
5950	Postage-Interfund	\$196	\$103	\$204	\$1,370	\$1,370	\$1,000	(\$370)	-27.01%
	Subtotal	\$256,267	\$187,512	\$328,451	\$299,128	\$299,128	\$319,843	\$20,715	6.93%
	CAPITAL OUTLAY OVER \$5,000								
6400	Equipment	\$0	\$0	\$0	\$21,000	\$21,000	\$0	(\$21,000)	-100.00%
	Subtotal	\$0	\$0	\$0	\$21,000	\$21,000	\$0	(\$21,000)	-100.00%
	DIRECT SUPPORT/INDIRECT COSTS								
7390	Indirect costs-interfund	\$158,906	\$145,193	\$167,053	\$231,919	\$231,919	\$192,315	(\$39,604)	-17.08%
	Subtotal	\$158,906	\$145,193	\$167,053	\$231,919	\$231,919	\$192,315	(\$39,604)	-17.08%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2019-2020 As of 06/30/20	Audited Actuals 2020-2021 As of 06/30/21	Audited Actuals 2021-2022 As of 6/30/22	Second Interim Budget 2022-2023 As of 1/31/23	Estimated Actuals 2022-2023 As of 06/02/23	Adopted Budget 2023-2024 As of 6/14/23	Adopted Budget vs. Estimated Actuals 2023-2024 (\$1,064,601)	% Variance
	TOTAL EXPENDITURES	\$4,180,749	\$3,889,098	\$4,279,542	\$5,842,589	\$5,842,589	\$4,777,988		-18.22%
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$283,631	\$230,055	\$51,530	(\$1,114,456)	(\$1,114,456)	\$0	\$1,114,456	-100.00%
	OTHER FINANCING SOURCES/USES								
8919	Other Auth. Interfund Trans-in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	NET INCREASE/DECREASE IN FUND BALANCE	\$283,631	\$230,055	\$51,530	(\$1,114,456)	(\$1,114,456)	\$0	\$1,114,456	-100.00%
	BEGINNING FUND BALANCE	\$1,124,182	\$1,407,813	\$1,637,868	\$1,689,398	\$1,689,398	\$574,942	(\$1,114,456)	-65.97%
	ENDING FUND BALANCE	\$1,407,813	\$1,637,868	\$1,689,398	\$574,942	\$574,942	\$574,942	(\$0)	0.00%

CHILD DEVELOPMENT

BERKELEY UNIFIED SCHOOL DISTRICT CHILD DEVELOPMENT FUND - Fund 12 Comparison Report										
DESCRIPTION	SACS OBJ	Audited Actuals 2018-2019 As of 6/30/2019	Audited Actuals 2019-2020 As of 6/30/2020	Audited Actuals 2020-2021 As of 6/23/2021	Audited Actuals 2021-2022 As of 6/17/2022	Second Interim Budget 2022-2023 As of 1/31/2023	Estimated Actuals 2022-2023 As of 6/02/2023	Adopted Budget 2023-2024 As of 6/14/2023	Adopted Budget vs Estimated Actuals 2023-2024	% Variance
REVENUE:										
Child Nutrition Programs	8220	\$221,036	\$141,033	\$26,112	\$190,000	\$170,000	\$170,000	\$170,000	\$0	0.00%
Other Federal Programs	8290	\$530,623	\$730,426	\$570,913	\$1,096,051	\$903,905	\$903,905	\$924,480	\$20,575	2.28%
Prior Year Revenue	8295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Federal Revenues		\$751,659	\$871,459	\$597,025	\$1,286,051	\$1,073,905	\$1,073,905	\$1,094,480	\$20,575	1.92%
Child Nutrition Programs	8520	\$10,978	\$6,366	\$1,378	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
Children's Centers Apportionment	8530	\$0	\$0	\$0	\$107,400	\$0	\$0	\$0	\$0	0.00%
Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Prior Year State Revenue	8599	\$345	\$0	\$184,730	\$0	\$404,443	\$404,443	\$0	(\$404,443)	(100.00%)
All Other State Revenue	8590	\$4,210,056	\$4,272,930	\$4,024,999	\$4,843,483	\$4,974,625	\$4,974,625	\$5,436,504	\$461,879	9.28%
Total State Revenues		\$4,221,379	\$4,279,296	\$4,211,107	\$4,760,883	\$5,389,068	\$5,389,068	\$5,446,504	\$57,436	1.07%
Interest	8660	\$2,091	\$3,189	\$8,541	\$3,895	\$0	\$0	\$0	\$0	0.00%
Children's Centers Fees	8673	\$465,093	\$420,229	\$2,252	\$304,459	\$360,000	\$360,000	\$315,000	(\$45,000)	(12.50%)
Other Local Revenue	8699	\$384,708	\$354,668	\$606,499	\$1,551,728	\$1,112,575	\$1,112,575	\$709,510	(\$403,065)	(36.23%)
Total Local Revenues		\$851,892	\$778,086	\$617,292	\$1,860,082	\$1,472,575	\$1,472,575	\$1,024,510	(\$448,065)	(30.43%)
Subtotal Revenue		\$5,824,930	\$5,928,841	\$5,425,424	\$7,907,016	\$7,935,548	\$7,935,548	\$7,565,494	(\$370,054)	(4.66%)
TOTAL REVENUE		\$5,824,930	\$5,928,841	\$5,425,424	\$7,907,016	\$7,935,548	\$7,935,548	\$7,565,494	(\$370,054)	(4.66%)
EXPENDITURES:										
Teachers' Salaries & Subs	1102	\$1,209,801	\$1,192,359	\$1,125,363	\$1,298,450	\$1,477,009	\$1,477,009	\$1,604,384	\$127,375	8.62%
Substitute Teachers Illness	1103	\$59,684	\$65,264	\$54,352	\$91,121	\$74,025	\$74,025	\$30,000	(\$44,025)	(59.47%)
Non-Duty Days	1108	\$78,777	\$112,946	\$90,795	\$80,796	\$97,980	\$97,980	\$88,289	(\$9,691)	(9.89%)
Teachers Hourly/daily/subs	1116	\$175,017	\$213,206	\$204,879	\$342,027	\$241,494	\$241,494	\$188,647	(\$52,847)	(21.88%)
Teacher Stipend	1117	\$25,212	\$7,200	\$18,954	\$69,400	\$60,575	\$60,575	\$28,297	(\$32,278)	(53.29%)
Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supervisors' Salaries	1302	\$340,401	\$331,451	\$329,158	\$419,499	\$421,659	\$421,659	\$390,098	(\$31,561)	(7.48%)
Admn & Sprvr Sick Leave	1303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admn & Sprvr Subs	1316	\$12,710	\$10,260	\$0	\$0	\$10,000	\$10,000	\$0	(\$10,000)	(100.00%)
Cash In-Lieu	1350	\$12,304	\$11,064	\$11,283	\$28,422	\$5,835	\$5,835	\$6,579	\$744	12.75%
Total Certificated		\$1,913,906	\$1,943,750	\$1,835,784	\$2,329,715	\$2,388,577	\$2,388,577	\$2,336,294	(\$52,283)	(2.19%)
Instructional Aides' Salaries	2102	\$815,318	\$889,242	\$968,580	\$1,054,297	\$1,088,827	\$1,088,827	\$1,197,347	\$108,520	9.97%
Instructional Aides' Substitute	2103	\$183,452	\$120,456	\$11,536	\$2,431	\$86,900	\$86,900	\$65,000	(\$21,900)	(25.20%)
Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Support Hrly/Daily subs	2116	\$134,040	\$146,962	\$102,773	\$153,331	\$137,218	\$137,218	\$90,174	(\$47,044)	(41.57%)
Stipend	2117	\$20,202	\$28,800	\$0	\$28,800	\$7,550	\$7,550	\$0	(\$7,550)	(100.00%)
UCB Student Workers	2118	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0	(\$15,000)	(100.00%)
Cash In-Lieu	2150	\$20,185	\$26,107	\$33,143	\$31,000	\$11,000	\$11,000	\$8,772	(\$2,228)	(20.25%)
Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Classified Support Monthly Sal	2202	\$66,262	\$69,869	\$61,155	\$86,847	\$76,203	\$76,203	\$74,941	(\$1,262)	(1.66%)
Classified Support Overtime	2212	\$16,730	\$27,325	\$1,524	\$15,900	\$15,900	\$15,900	\$14,149	(\$1,751)	(11.01%)
Class Support Hrly/Daily subs	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu of Benefits	2250	\$0	\$1,845	\$3,689	\$3,689	\$0	\$0	\$0	\$0	0.00%
Class Sprvr & Admn Monthly Sal	2302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2018-2019 As of 6/30/2019	Audited Actuals 2019-2020 As of 6/30/2020	Audited Actuals 2020-2021 As of 6/23/2021	Audited Actuals 2021-2022 As of 6/17/2022	Second Interim Budget 2022-2023 As of 1/31/2023	Estimated Actuals 2022-2023 As of 6/02/2023	Adopted Budget 2023-2024 As of 6/14/2023	Adopted Budget vs Estimated Actuals 2023-2024	% Variance
Clerical/ Office Salaries	2300/2402	\$182,136	\$194,349	\$222,689	\$234,810	\$256,738	\$256,738	\$328,474	\$71,736	27.94%
Clerical Tech/Office Sub.	2403	\$7,807	\$3,177	\$315	\$0	\$1,590	\$1,590	\$1,500	(\$90)	(5.66%)
Clerical Tech/ Office Overtime	2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Classified Salaries /subs	2416	\$9,518	\$5,098	\$3,391	\$2,653	\$25,071	\$25,071	\$0	(\$25,071)	(100.00%)
Cash In-Lieu	2450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Classified		\$1,455,650	\$1,513,230	\$1,408,795	\$1,619,058	\$1,721,997	\$1,721,997	\$1,770,357	\$48,360	2.81%
STRS Instructional	3101	\$469,523	\$411,515	\$352,204	\$447,404	\$586,279	\$586,279	\$503,153	(\$83,126)	(14.18%)
STRS Non-instructional	3102	\$11,704	\$12,015	\$9,720	\$9,755	\$14,534	\$14,534	\$14,134	(\$400)	(2.75%)
PERS Instructional	3201	\$87,662	\$77,130	\$74,724	\$99,605	\$119,060	\$119,060	\$164,519	\$45,459	38.18%
PERS Non-instructional	3202	\$292,660	\$254,995	\$263,407	\$292,693	\$404,140	\$404,140	\$452,294	\$48,154	11.92%
OASDI Instructional	3311	\$21,898	\$23,487	\$21,181	\$28,259	\$29,162	\$29,162	\$35,955	\$6,793	23.29%
OASDI Non-instructional	3312	\$83,688	\$88,143	\$81,131	\$92,133	\$103,049	\$103,049	\$102,551	(\$498)	(0.48%)
Medicare Instructional	3301	\$27,080	\$20,830	\$25,720	\$31,099	\$35,170	\$35,170	\$32,623	(\$2,547)	(7.24%)
Medicare Non-instructional	3302	\$20,176	\$17,013	\$19,681	\$21,418	\$24,761	\$24,761	\$25,112	\$351	1.42%
H & W -Cert Pos	3401	\$185,959	\$172,367	\$143,865	\$149,698	\$192,402	\$192,402	\$188,379	(\$4,023)	(2.09%)
H & W- Classif	3402	\$263,849	\$256,518	\$259,778	\$294,480	\$337,430	\$337,430	\$422,716	\$85,286	25.28%
Dental Recapture - Certificated	3403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dental Recapture - Classified	3404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SUI - Certif	3501	\$1,137	\$534	\$2,173	\$25,109	\$12,312	\$12,312	\$1,177	(\$11,135)	(90.44%)
SUI -Classif	3502	\$952	\$435	\$795	\$17,922	\$9,135	\$9,135	\$892	(\$9,243)	(100.00%)
Workers Comp -Certif	3601	\$40,162	\$39,847	\$37,634	\$43,977	\$53,734	\$53,734	\$60,818	\$7,084	13.18%
Workers Comp- Classif	3602	\$30,111	\$31,024	\$28,880	\$32,148	\$38,917	\$38,917	\$45,044	\$6,127	15.74%
Retiree Benefits, Certif	3701	\$34,225	\$22,755	\$16,522	\$16,339	\$21,935	\$21,935	\$18,694	(\$3,241)	(14.78%)
Retiree Benefits, Classif	3702	\$22,673	\$16,736	\$12,679	\$12,316	\$15,827	\$15,827	\$14,807	(\$1,020)	(6.44%)
PERS Reduction, Certificated	3801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
PERS Reduction, Classified	3802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Benefits		\$1,592,359	\$1,445,044	\$1,350,094	\$1,614,355	\$1,997,847	\$1,997,847	\$2,082,868	\$85,021	4.26%
Instructional Materials & Supplies	4300	\$7,205	\$17,851	\$40,160	\$151,121	\$207,657	\$207,657	\$55,000	(\$152,657)	(73.51%)
Other Supplies	4350	\$35,344	\$28,752	\$153,728	\$277,501	\$141,307	\$193,307	\$89,281	(\$104,026)	(53.81%)
Unallocated exp. / placeholder	4380	\$0	\$0	\$0	\$105,577	\$145,585	\$108,585	\$80,019	(\$48,566)	(44.73%)
Carry over funds	4390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000	4400	\$0	\$14,323	\$80,742	\$264,000	\$95,849	\$100,849	\$55,000	(\$45,849)	(45.46%)
Food Supplies	4710	\$16,419	\$9,864	\$10,512	\$30,000	\$12,000	\$12,000	\$12,000	\$0	0.00%
Total Books & Supplies		\$58,968	\$70,790	\$285,142	\$828,199	\$602,398	\$622,398	\$271,300	(\$351,098)	(56.41%)
Consultants	5100	\$0	\$0	\$0	\$93,972	\$47,523	\$47,523	\$0	(\$47,523)	(100.00%)
Travel & Conferences	5200	\$120	\$393	\$0	\$5,605	\$14,000	\$14,000	\$4,000	(\$10,000)	(71.43%)
Travel / Training	5220/5230	\$103	\$692	\$0	\$0	\$15,000	\$15,000	\$30,000	\$15,000	100.00%
Dues & Memberships	5300	\$0	\$3,388	\$4,840	\$4,000	\$6,500	\$6,500	\$1,500	(\$5,000)	(76.92%)
Rentals, Leases & Repairs	5600	\$0	\$0	\$438	\$0	\$0	\$0	\$0	\$0	0.00%
Maintenance Contracts	5620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Service - Field Trips	5751	\$1,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Central Printing - Xerox	5752	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
Offsite Printing - Copies	5753	\$6,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Tsr - Food Service	5755	\$447,824	\$263,504	\$55,888	\$500,000	\$265,000	\$265,000	\$300,000	\$35,000	13.21%
Professional Consultant Svcs.	5800	\$52,575	\$51,844	\$49,707	\$282,756	\$165,930	\$145,930	\$70,000	(\$75,930)	(52.03%)
Bank Fees	5839	\$3,352	\$4,276	\$3,345	\$0	\$0	\$0	\$0	\$0	0.00%
Postage/Mailings	5910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cell Phone	5920	\$1,283	\$2,115	\$1,700	\$2,063	\$2,500	\$2,500	\$0	(\$2,500)	(100.00%)
Postage - Interfund	5950	\$178	\$95	\$100	\$0	\$20	\$20	\$0	(\$20)	(100.00%)

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	Audited Actuals 2018-2019 As of 6/30/2019	Audited Actuals 2019-2020 As of 6/30/2020	Audited Actuals 2020-2021 As of 6/23/2021	Audited Actuals 2021-2022 As of 6/17/2022	Second Interim Budget 2022-2023 As of 1/31/2023	Estimated Actuals 2022-2023 As of 6/02/2023	Adopted Budget 2023-2024 As of 6/14/2023	Adopted Budget vs Estimated Actuals 2023-2024	% Variance
Total Other Services	\$512,837	\$326,307	\$117,018	\$889,396	\$517,473	\$497,473	\$406,500	(\$90,973)	(18.29%)
Sites & Improvement of sites	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Buildings & Improvement of Bldgs.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment	\$0	\$0	\$0	\$366,000	\$332,038	\$332,038	\$300,000	(\$32,038)	(9.65%)
Total Capital Outlay	\$0	\$0	\$0	\$366,000	\$332,038	\$332,038	\$300,000	(\$32,038)	(9.65%)
OTHER Outgo									
Direct Support/Indirect Cost	\$289,120	\$261,365	\$220,002	\$256,398	\$375,218	\$375,218	\$398,175	\$22,957	6.12%
TOTAL EXPENDITURES	\$5,822,840	\$5,560,486	\$5,216,835	\$7,903,121	\$7,935,548	\$7,935,548	\$7,565,494	(\$370,054)	(4.66%)
OTHER FINANCING SOURCES / USES:									
Other Auth. Interfund Transactions	\$0	\$459,450	\$220,921	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions From Unrestricted Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Auth. Interfund Trans. Out	\$0	(\$459,450)	(\$220,921)	\$0	\$0	\$0	\$0	\$0	0.00%
Total Other Financing Sources / Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Excess/ (deficiency) of Revenue over Expenditures	\$2,090	\$368,365	\$208,589	\$3,895	\$0	\$0	\$0	\$0	0.00%
BEGINNING BALANCE	\$30,088	\$32,178	\$400,533	\$609,122	\$613,017	\$613,017	\$613,017	\$0	0.00%
Audit Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ENDING BALANCE	\$32,178	\$400,533	\$609,122	\$613,017	\$613,017	\$613,017	\$613,017	\$0	0.00%

NUTRITION

SERVICES

(CAFETERIA
FUND)

BERKELEY UNIFIED SCHOOL DISTRICT
Fund 13 - Cafeteria Fund
Year-to-Year Comparison Report

Object Code	DESCRIPTION	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Unaudited Actuals 2021-22 As of 6/30/2022	Adopted Budget as of 6/29/22	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2022-23 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	% Variance
	REVENUE:									
8220	Federal Reimbursement	1,247,631	1,499,098	4,613,216	1,155,250	1,383,312	1,383,312	1,400,000	16,688	1.21%
8520	State Reimbursement	94,978	133,548	482,728	3,591,300	3,591,300	3,591,300	3,725,000	133,700	3.72%
8525	State Reimbursement Prior Yr.	480	0	0	0	0	0	0	0	0.00%
8590	All Other state Revenue	110	0	0	0	0	0	0	0	0.00%
8634	Student Meals & A La Carte	419,927	-3,355	-210,420	75,000	75,000	75,000	7,370	(67,630)	-90.17%
8660	Interest	(3,484)	-5,320	-1,263	0	0	0	0	0	0.00%
8699	Other Local Income	28,310	33,672	33,672	15,000	15,000	15,000	30,000	15,000	100.00%
5755	Child Development	406,729	79,688	458,382	414,456	414,456	414,456	449,456	35,000	8.44%
	SUBTOTAL - REVENUE	2,194,681	1,706,399	5,376,316	5,251,006	5,479,068	5,479,068	5,611,826	132,758	2.42%
8919	Interfund Transfer	734,521	1,305,376	0	0	0	0	0	0	0.00%
	TOTAL REVENUE	2,929,202	3,011,775	5,376,316	5,251,006	5,479,068	5,479,068	5,611,826	132,758	2.42%
	EXPENDITURES:									
2202	Food Workers Salary	629,366	881,137	904,386	1,159,644	1,230,769	1,230,769	1,322,265	91,496	7.43%
2212	Food Workers Overtime	586	0	0	0	11	11	0	(11)	-100.00%
2216	Food Workers Hourly	59,279	25,222	127,131	0	2,175	2,175	0	(2,175)	-100.00%
2250	Cash in lieu (TSA)	66,324	100,485	99,069	139,876	148,889	148,889	194,834	45,945	30.86%
2302	Classified Supervisor and Admin Salary	282,076	439,723	447,508	429,780	458,473	458,473	513,256	54,783	11.95%
2316	Classified Supervisor and Admin-Limited Term	0	0	0	0	0	0	0	0	0.00%
2350	Cash in lieu (TSA)	20,284	22,783	22,687	16,456	17,460	17,460	29,614	12,154	69.61%
2402	Clerical Salary	106,210	145,645	150,925	145,184	154,652	154,652	181,238	26,586	17.19%
2450	Cash in Lieu of Benefits	1,844	0	2,057	4,114	4,361	4,361	6,307	1,946	44.62%
	SUBTOTAL - SALARIES	1,165,969	1,614,995	1,753,763	1,895,054	2,016,790	2,016,790	2,247,514	230,724	11.44%
3202	Public Employees Retirement System (PERS)	198,981	287,947	312,580	441,090	469,104	469,104	574,907	105,803	22.55%
3302	Medicare	13,244	23,042	25,066	28,078	29,850	29,850	32,116	2,266	7.59%
3312	FICA	71,060	98,322	105,942	119,623	127,118	127,118	136,278	9,160	7.21%
3402	Health & Welfare	149,271	225,007	252,050	370,641	374,359	374,359	382,803	8,444	2.26%
3502	State Unemployment Insurance	403	944	8,786	9,681	10,294	10,294	1,126	(9,168)	-89.06%
3602	Workers' Compensation	23,929	33,025	36,144	41,512	44,450	44,450	56,987	12,537	28.20%
3702	Retirement Benefits	15,378	14,535	15,868	18,496	19,633	19,633	17,807	(1,826)	-9.30%
	SUBTOTAL - BENEFITS	472,266	682,823	756,437	1,029,121	1,074,808	1,074,808	1,202,024	127,216	11.84%
4350	Supplies	8,555	6,591	4,108	7,500	7,500	9,300	10,000	700	7.53%
4380	Unallocated Expenses	0	0	0	146,209	0	0	21,186	21,186	0.00%
4400	Equipment	11,569	1,555	0	67,000	67,000	93,000	10,000	(83,000)	-89.25%
4600	Fuel Gasoline	0	305	863	1,000	1,000	1,000	1,000	0	0.00%
4710	Food Items	885,275	237,496	1,170,779	1,450,000	1,678,062	1,728,062	1,500,000	(228,062)	-13.20%

BERKELEY UNIFIED SCHOOL DISTRICT
Fund 13 - Cafeteria Fund
Year-to-Year Comparison Report

Object Code	DESCRIPTION	Audited Actuals 2019-20 As of 6/30/20	Audited Actuals 2020-21 As of 6/30/21	Unaudited Actuals 2021-22 As of 06/30/2022	Adopted Budget 2022-23 as of 6/29/22	2nd Interim Budget 2022-23 as of 01/31/23	Estimated Actuals 2022-23 as of 06/02/23	Adopted Budget 2022-23 as of 6/14/23	Adopted Budget 2023/24 vs. Estimated Actuals Budget 2022/23	% Variance
4790	Non- food Items	30,680	30,158	172,524	175,000	175,000	175,000	175,000	0	0.00%
	SUBTOTAL - MATERIALS & SUPPLIES	936,079	276,105	1,348,274	1,846,709	1,928,562	2,006,362	1,717,186	(289,176)	-14.41%
5200	Travel / Conference	574	288	667	2,000	2,000	2,000	2,000	0	0.00%
5600	Rental, Lease & Repairs	72,441	29,828	50,918	75,000	97,393	106,393	75,000	(31,393)	-29.51%
5750	Direct Cost Transfer - Interfund Services	43,218	50,882	49,682	50,882	50,882	50,882	50,882	0	0.00%
5752	Central Printing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
5759	Transportation Department Charges	0	0	0	4,000	4,000	4,000	4,000	0	0.00%
5800	Professional/Consulting Services	12,850	38,855	33,424	65,000	65,000	65,000	65,000	0	0.00%
5820	Outside Printing	0	11,600	11,600	20,000	20,000	20,000	20,000	0	0.00%
5839	Bank Fees	9,553	7,249	(432)	5,000	5,000	5,000	5,000	0	0.00%
5885	Unallocated Expenses	45,954	0	0	0	0	0	0	0	0.00%
5910	Postage/Mailing	0	0	0	100	100	100	100	0	0.00%
5920	Cell Phone	3,713	3,209	3,542	5,000	5,000	5,000	5,000	0	0.00%
5950	Postage - Interfund	2,173	1,836	1,321	4,000	4,000	4,000	4,000	0	0.00%
	TOTAL CONTRACTS	191,476	144,747	151,722	231,982	254,375	263,375	231,982	(31,393)	-11.92%
6400	Equipment	0	0	0	0	69,000	361,500	50,000	(311,500)	-86.17%
	SUBTOTAL-CAPITAL OUTLAY	0	0	0	0	69,000	361,500	50,000	(311,500)	-86.17%
7350	Direct Support Cost	0	0	0	0	0	0	0	0	0.00%
7390	Indirect Support Cost	155,813	125,615	116,889	159,315	159,315	159,315	163,120	3,805	2.39%
	SUBTOTAL-DIRECT SUPPORT AND INDIRECT COST	155,813	125,615	116,889	159,315	159,315	159,315	163,120	3,805	2.39%
	TOTAL EXPENDITURES	2,921,603	2,844,284	4,127,085	5,162,181	5,502,850	5,882,150	5,611,826	(270,324)	-4.60%
	Excess/ (deficiency) of Revenue over Expenditures	7,599	167,491	1,249,231	88,825	(23,782)	(403,082)	0		
	BEGINNING BALANCE	142,667	150,000	317,491	193,735	1,566,722	1,566,722	1,163,640		
	ENDING BALANCE	150,266	317,491	1,566,722	282,560	1,542,940	1,163,640	1,163,640		

SACS

SOFTWARE

(Funds 01-76)

MULTI - YEAR PROJECTIONS

MULTI-YEAR PROJECTION

PREFACE:

The multi-year projections consist of two parts, Fund 1 only and Funds 1-4 combined. The following discussion focuses on the unrestricted general fund without parcel taxes.

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions, so the projections should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecasts do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each financial reporting period in an effort to utilize the most current data.

Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator and are based on the Governor's 2023-24 May Revise Budget.

FISCAL YEAR 2024-25

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

A 3.94% Cost of Living Adjustment (COLA) is projected for 2024-25. LCFF base revenue is projected to increase by \$2.0 million and Supplemental revenue is projected to increase by \$.1 million. The increase in revenue is due to the COLA. ADA is projected to be funded at P-2 levels since the District is no longer benefiting from the Attendance Yield method of projecting ADA.

STATE

Restricted state revenue in 2024-25 will decrease by \$3.3 million due to the elimination of one-time discretionary block grants.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff.

Certificated salaries are projected to increase by \$.4 million and classified salaries are projected to increase by \$.4 million. The increase in Certificated salaries is based on the step and column cost. No new positions have been added in 2024-25. Classified salaries are projected to increase due step and column costs.

Benefit costs are projected to increase due to a 1.02% increase in the PERS rate. There is no increase in the STRS rate in 2023-24.

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

School Services of California provide the Budget Assumption for inflation in the Dartboard. A California Price Index (CPI) of 3.02% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

Expenses for services in both Unrestricted and Restricted programs will decrease due to the removal of Services and other operating expenses paid for by one-time revenue.

PROJECTED ENDING FUND BALANCE

The Unrestricted General Fund projects an undesignated ending fund balance of \$4.1 million after designating \$1.1 million for the supplemental program and revolving cash and \$2 million for on-going cost of amounts designated for 2023-24 budget priorities.

It is important to reiterate that ending fund balances do not include any negotiated salary increases.

FISCAL YEAR 2025-26

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

A 3.29% COLA is included the Dartboard for 2024-25. LCFF revenue is projected to increase by \$3.63 million due to the COLA and the projection that ADA will be the same as prior year.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff.

Benefit costs are projected to increase to a .6% increase in the PERS rate. There is no projected increase in the STRS rates in 2024-25.

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

The budget assumption for inflation is provided in a Dartboard by School Services of California. A California Price Index (CPI) of 2.64% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures.

PROJECTED ENDING FUND BALANCE

The multi-year projection reflects an undesignated ending fund balance of \$6.6 million after designations. Designations remain unchanged from the prior year.

It is important to reiterate that ending fund balances do not include any negotiated salary increases.

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2023-24 Adopted Budget

Fund 01 Only - Not including Parcel Tax Funds	2023-24			2024-25			2025-26		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	106,910,437		106,910,437	108,900,431		108,900,431	112,301,882		112,301,882
Supplemental LCFF Funding	5,820,598	-	5,820,598	5,898,315	-	5,898,315	6,092,130	-	6,092,130
Total LCFF Funding	112,731,035	-	112,731,035	114,798,746	-	114,798,746	118,394,012	-	118,394,012
LCFF/Special Ed Property Tax Transfers		652,376	652,376		652,376	652,376		652,376	652,376
LCFF funding after Transfers	112,731,035	652,376	113,383,411	114,798,746	652,376	115,451,122	118,394,012	652,376	119,046,388
Federal Revenues	0	4,917,879	4,917,879	0	4,917,879	4,917,879	0	4,917,879	4,917,879
Other State Revenues	4,100,578	19,289,484	23,390,062	4,100,578	15,989,484	20,090,062	4,100,578	15,989,484	20,090,062
Local Revenues	1,899,510	13,286,851	15,186,361	1,899,510	13,286,851	15,186,361	1,899,510	13,286,851	15,186,361
TOTAL REVENUES	118,731,123	38,146,590	156,877,713	120,798,834	34,846,590	155,645,424	124,394,100	34,846,590	159,240,690
EXPENDITURES									
Certificated Salaries	55,980,847	16,633,552	72,614,399	56,540,655	16,799,888	73,340,543	57,106,062	16,967,886	74,073,948
Classified Salaries	17,953,322	10,565,396	28,518,718	18,430,880	11,497,222	29,928,102	18,921,142	11,803,048	30,724,190
Benefits	27,039,820	18,292,350	45,332,170	28,407,209	19,148,178	47,555,387	28,120,736	19,539,625	47,660,361
Books and Supplies	1,670,814	2,160,178	3,830,992	1,670,814	2,801,972	4,472,786	1,670,814	2,402,636	4,073,450
Services and Other Operating Exp.	11,250,828	15,971,217	27,222,045	11,250,828	9,975,285	21,226,113	11,250,828	8,553,609	19,804,437
Capital Outlay	52,819	0	52,819	52,819	117,500	170,319	52,819	100,754	153,573
Transfer of Indirect Costs	(5,094,310)	1,036,001	(4,058,309)	(5,023,573)	978,516	(4,045,057)	(4,995,002)	919,864	(4,075,138)
Budget Adjustments				0	0	0	0	0	0
TOTAL EXPENDITURES	108,854,140	64,659,244	173,513,384	111,329,633	61,318,560	172,648,193	112,127,399	60,287,423	172,414,821
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,876,983	(26,512,654)	(16,635,671)	9,469,201	(26,471,970)	(17,002,769)	12,266,701	(25,440,833)	(13,174,131)
OTHER SOURCES & (USES) - See Attached									
Interfund Transfers Out	(250,000)	0	(250,000)	(250,000)	0	(250,000)	(250,000)	0	(250,000)
Other Uses In	0	0	0	0	0	0	0	0	0
Other Uses Out	0	0	0	0	0	0	0	0	0
Contrib./Restricted Programs	(8,779,911)	26,496,558	17,716,647	(8,779,911)	26,496,558	17,716,647	(9,579,911)	26,496,558	16,916,647
TOTAL OTHER SOURCES & USES	(9,029,911)	26,496,558	17,466,647	(9,029,911)	26,496,558	17,466,647	(9,829,911)	26,496,558	16,666,647
CHANGE TO FUND BALANCE	847,072	(16,096)	830,976	439,290	24,588	463,878	2,436,790	1,055,725	3,492,516

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2023-24 Adopted Budget

Fund 01 Only - Not including Parcel Tax Funds	2023-24			2024-25			2025-26		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Beginning Fund Balance	6,509,748	1,630,401	8,140,149	7,356,820	1,614,305	8,971,125	7,796,110	1,638,893	9,435,003
Ending Fund Balance	7,356,820	1,614,305	8,971,125	7,796,110	1,638,893	9,435,003	10,232,900	2,694,618	12,927,519
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
LCAP Reserves	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Economic Uncertainties - 3%	645,714		645,714	607,651		607,651	588,507		588,507
Budget Priorities	3,441,777		3,441,777	1,971,187		1,971,187	1,971,187		1,971,187
Legally restricted		1,614,305	1,614,305		1,638,893	1,638,893		2,694,618	2,694,618
Unappropriated Fund Balance	2,169,329	-	2,169,329	4,117,271	-	4,117,271	6,573,206	-	6,573,206
Ending Fund Balance	7,356,820	1,614,305	8,971,125	7,796,110	1,638,893	9,435,003	10,232,900	2,694,618	12,927,519

Summary of Other Sources and Uses
FY 2023-24 Adopted Budget
Fund 01 Only - Not including Parcel Tax Funds

Fund 01 Only - Not including Parcel Tax Funds	2023-24			2024-25			2025-26		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
OTHER SOURCES & (USES):									
INTERFUND TRANSFERS IN									
From Fund 20 - Post Employment Benefits	-		0						
TOTAL INTERFUND TRANSFERS IN			-						
INTERFUND TRANSFERS									
To Fund 67 - Self Insurance	(250,000)		(250,000)	(250,000)		(250,000)	(250,000)		(250,000)
TOTAL INTERFUND TRANSFERS OUT	(250,000)		(250,000)	(250,000)	0	(250,000)	(250,000)	0	(250,000)
CONTRIBUTIONS:									
Contributions In									
BSEP Contribution	17,716,647		17,716,647	17,716,647		17,716,647	17,716,647		17,716,647
Arts, Music and Instructional Materials BG	800,000	(800,000)	-	800,000	(800,000)	-	0		
Contributions Out									
Special Ed	(27,296,558)	27,296,558	-	(27,296,558)	27,296,558	-	(27,296,558)	27,296,558	-
NET CONTRIBUTIONS	(8,779,911)	26,496,558	17,716,647	(8,779,911)	26,496,558	17,716,647	(9,579,911)	27,296,558	17,716,647
TOTAL OTHER SOURCES & USES	(9,029,911)	26,496,558	17,466,647	(9,029,911)	26,496,558	17,466,647	(9,829,911)	27,296,558	17,466,647

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2023-24 Adopted Budget

Consolidated Funds 01-08	2023-24			2024-25			2025-26		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	106,910,437	652,376	107,562,813	108,900,431	652,376	109,552,807	112,301,882	652,376	112,954,258
Supplemental LCFF Funding	5,820,598	-	5,820,598	5,898,315	-	5,898,315	6,092,130	-	6,092,130
Total LCFF Funding	112,731,035	652,376	113,383,411	114,798,746	652,376	115,451,122	118,394,012	652,376	119,046,388
Federal Revenues	0	4,917,879	4,917,879	0	4,917,879	4,917,879	0	4,917,879	4,917,879
Other State Revenues	4,100,578	19,289,484	23,390,062	4,100,578	15,989,484	20,090,062	4,100,578	15,989,484	20,090,062
Local Revenues	58,352,352	13,286,851	71,639,203	63,574,225	13,286,851	76,861,076	61,231,182	13,286,851	74,518,033
TOTAL REVENUES	175,183,965	38,146,590	213,330,555	182,473,549	34,846,590	217,320,139	183,725,772	34,846,590	218,572,362
EXPENDITURES									
Certificated Salaries	71,325,431	16,633,552	87,958,983	72,038,685	16,799,888	88,838,573	72,759,072	16,967,886	89,726,959
Classified Salaries	23,865,302	13,592,499	37,457,801	24,500,119	14,604,846	39,104,965	25,151,822	14,993,334	40,145,157
Benefits	34,735,538	19,842,653	54,578,191	35,911,340	20,771,417	56,682,756	35,763,206	21,225,184	56,988,390
Books and Supplies	2,787,538	2,471,178	5,258,716	2,789,695	3,081,972	5,871,667	2,905,833	2,682,901	5,588,734
Services and Other Operating Exp.	13,625,915	16,979,861	30,605,776	13,672,777	10,314,434	23,987,211	13,565,400	9,057,582	22,622,982
Capital Outlay	132,819	50,000	182,819	136,019	117,500	253,519	139,347	100,754	240,101
Other Outgo	0	550	550	0	0	0	0	0	0
Transfer of Indirect Costs	(2,151,690)	1,398,080	(753,610)	(2,057,547)	1,303,937	(753,610)	(2,017,933)	1,264,323	(753,610)
Budget Adjustments				0		0	0		0
TOTAL EXPENDITURES	144,320,853	70,968,373	215,289,226	146,991,089	66,993,992	213,985,081	148,266,746	66,291,965	214,558,711
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	30,863,112	(32,821,783)	(1,958,671)	35,482,460	(32,147,402)	3,335,058	35,459,026	(31,445,375)	4,013,651
OTHER SOURCES & (USES):									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(250,000)	0	(250,000)	(250,000)	0	(250,000)	(250,000)	0	(250,000)
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Other Uses Out	0	0	0	0	0	0	0	0	0
Contrib./Restricted Programs	(32,805,687)	32,805,687	0	(32,171,990)	32,171,990	0	(33,301,100)	32,501,100	(800,000)
TOTAL OTHER SOURCES & USES	(33,055,687)	32,805,687	(250,000)	(32,421,990)	32,171,990	(250,000)	(33,551,100)	32,501,100	(1,050,000)
CHANGE TO FUND BALANCE	(2,192,575)	(16,096)	(2,208,671)	3,060,470	24,588	3,085,058	1,907,926	1,055,725	2,963,651

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2023-24 Adopted Budget

Consolidated Funds 01-08	2023-24			2024-25			2025-26		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Beginning Fund Balance	16,289,331	1,630,401	17,919,732	14,096,756	1,614,305	15,711,061	17,157,226	1,638,893	18,796,119
Ending Fund Balance	14,096,756	1,614,305	15,711,061	17,157,226	1,638,893	18,796,119	19,065,152	2,694,618	21,759,770
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Committed Reserve for Parcel Tax Fund Balance	4,955,161		4,955,161	7,589,511		7,589,511	7,036,436		7,036,436
LCAP Reserves	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Economic Uncertainties - 3%	2,430,489		2,430,489	2,379,257		2,379,257	2,384,323		2,384,323
Budget Priorities	3,441,777		3,441,777	1,971,187		1,971,187	1,971,187		1,971,187
Legally restricted		1,614,305	1,614,305		1,638,893	1,638,893		2,694,618	2,694,618
Unappropriated Fund Balance	2,169,329	-	2,169,329	4,117,271	-	4,117,271	6,573,207	-	6,573,207
Ending Fund Balance	14,096,756	1,614,305	15,711,061	17,157,226	1,638,893	18,796,119	19,065,152	2,694,618	21,759,770

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: 2020 Bonar Street, Berkeley CA

Date: June 1, 2023

Adoption Date: June 14, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 2020 Bonar Street, Berkeley CA

Date: June 7, 2023

Time: _____

Contact person for additional information on the budget reports:

Name: Pauline Follansbee

Title: Assistant Superintendent of Business Services

Telephone: 510-644-8593

E-mail: paulinefollansbee@berkeley.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/14/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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:	\$ 6,113,000.00
Less: Amount of total liabilities reserved in budget:	\$ 1,180,000.00
Estimated accrued but unfunded liabilities:	\$ 4,933,000.00

☐ 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

Date of Meeting: 6/14/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Pauline Follansbee
Title: Assistant Superintendent of Business Services
Telephone: 510-644-8593
E-mail: paulinefollansbee@berkeley.net

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			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	107,452,261.00	689,391.00	108,121,652.00	112,731,035.00	652,376.00	113,383,411.00	4.9%
2) Federal Revenue		8100-8299	0.00	7,884,660.00	7,884,660.00	0.00	4,917,879.00	4,917,879.00	-37.6%
3) Other State Revenue		8300-8599	2,525,839.00	29,653,456.00	32,179,295.00	4,100,578.00	19,289,484.00	23,390,062.00	-27.3%
4) Other Local Revenue		8600-8799	55,161,467.00	14,198,257.00	69,359,724.00	58,352,352.00	13,286,851.00	71,639,203.00	-3.3%
5) TOTAL REVENUES			165,139,567.00	52,405,764.00	217,545,331.00	175,183,965.00	38,146,590.00	213,330,555.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	66,178,636.00	14,487,872.00	80,676,508.00	71,325,431.00	16,633,552.00	87,958,983.00	9.0%
2) Classified Salaries		2000-2999	22,642,891.00	12,379,655.00	35,022,546.00	23,865,302.00	13,592,499.00	37,457,801.00	7.0%
3) Employee Benefits		3000-3999	31,019,709.00	18,596,818.00	49,616,527.00	34,735,538.00	19,842,653.00	54,578,191.00	10.0%
4) Books and Supplies		4000-4999	4,877,819.00	11,979,307.23	16,857,126.23	2,787,538.00	2,471,178.00	5,258,716.00	-68.8%
5) Services and Other Operating Expenditures		5000-5999	17,002,116.00	29,775,044.00	46,777,160.00	13,625,915.00	16,979,861.00	30,605,776.00	-34.6%
6) Capital Outlay		6000-6999	299,610.00	291,685.00	591,295.00	132,819.00	50,000.00	182,819.00	-69.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	550.00	550.00	0.00	550.00	550.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,299,383.00)	2,532,932.00	(766,451.00)	(2,151,690.00)	1,398,080.00	(753,610.00)	-1.7%
9) TOTAL EXPENDITURES			138,721,398.00	90,053,863.23	228,775,261.23	144,320,853.00	70,968,373.00	215,289,226.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,418,169.00	(37,648,099.23)	(11,229,930.23)	30,863,112.00	(32,821,783.00)	(1,958,671.00)	-82.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	889,531.00	0.00	889,531.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	215,132.00	0.00	215,132.00	250,000.00	0.00	250,000.00	16.2%
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	(33,077,185.00)	33,077,185.00	0.00	(32,805,687.00)	32,805,687.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,402,786.00)	33,077,185.00	674,399.00	(33,055,687.00)	32,805,687.00	(250,000.00)	-137.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,984,617.00)	(4,570,914.23)	(10,555,531.23)	(2,192,575.00)	(16,096.00)	(2,208,671.00)	-79.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,273,948.18	6,666,655.35	28,940,603.53	16,289,331.18	1,630,402.21	17,919,733.39	-38.1%
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)			22,273,948.18	6,666,655.35	28,940,603.53	16,289,331.18	1,630,402.21	17,919,733.39	-38.1%
d) Other Restatements		9795	0.00	(465,338.91)	(465,338.91)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,273,948.18	6,201,316.44	28,475,264.62	16,289,331.18	1,630,402.21	17,919,733.39	-37.1%
2) Ending Balance, June 30 (E + F1e)			16,289,331.18	1,630,402.21	17,919,733.39	14,096,756.18	1,614,306.21	15,711,062.39	-12.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	98,454.00	0.00	98,454.00	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	1,630,402.21	1,630,402.21	0.00	1,614,306.21	1,614,306.21	-1.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	9,972,273.00	0.00	9,972,273.00	8,467,995.73	0.00	8,467,995.73	-15.1%
d) Assigned									
Other Assignments		9780	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,834,023.47	0.00	2,834,023.47	2,380,488.45	0.00	2,380,488.45	-16.0%
Unassigned/Unappropriated Amount		9790	2,284,580.71	0.00	2,284,580.71	2,148,272.00	0.00	2,148,272.00	-6.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	55,041,200.63	(9,158,533.97)	45,882,666.66				
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	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	135,000.00	0.00	135,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,673,858.00	2,752,630.13	5,426,488.13				
4) Due from Grantor Government		9290	(315,577.39)	(2,352,866.46)	(2,668,443.85)				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	98,454.00	0.00	98,454.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			57,732,935.24	(8,758,770.30)	48,974,164.94				
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	4,901,614.06	64,783.26	4,966,597.32				
2) Due to Grantor Governments		9590	(6,108.00)	0.00	(6,108.00)				
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			4,895,706.06	64,783.26	4,960,489.32				
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)			52,837,229.18	(8,823,553.58)	44,013,675.62				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,931,070.00	0.00	42,931,070.00	49,559,926.00	0.00	49,559,926.00	15.4%
Education Protection Account State Aid - Current Year		8012	1,847,056.00	0.00	1,847,056.00	1,793,588.00	0.00	1,793,588.00	-2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	215,248.00	0.00	215,248.00	215,311.00	0.00	215,311.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	44,564,332.00	0.00	44,564,332.00	44,134,572.00	0.00	44,134,572.00	-1.0%
Unsecured Roll Taxes		8042	2,267,364.00	0.00	2,267,364.00	3,049,257.00	0.00	3,049,257.00	34.5%
Prior Years' Taxes		8043	(64,927.00)	0.00	(64,927.00)	(64,927.00)	0.00	(64,927.00)	0.0%
Supplemental Taxes		8044	890,166.00	0.00	890,166.00	890,166.00	0.00	890,166.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	14,301,814.00	0.00	14,301,814.00	12,653,004.00	0.00	12,653,004.00	-11.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	500,138.00	0.00	500,138.00	500,138.00	0.00	500,138.00	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			107,452,261.00	0.00	107,452,261.00	112,731,035.00	0.00	112,731,035.00	4.9%
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	669,391.00	669,391.00	0.00	652,376.00	652,376.00	-2.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,452,261.00	669,391.00	108,121,652.00	112,731,035.00	652,376.00	113,383,411.00	4.9%
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	2,374,762.00	2,374,762.00	0.00	1,876,439.00	1,876,439.00	-21.0%
Special Education Discretionary Grants		8182	0.00	281,156.00	281,156.00	0.00	186,007.00	186,007.00	-33.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		983,518.00	983,518.00		1,020,000.00	1,020,000.00	3.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		229,309.00	229,309.00		220,600.00	220,600.00	-3.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		179,439.00	179,439.00		129,430.00	129,430.00	-27.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		161,614.00	161,614.00		75,660.00	75,660.00	-53.2%
Career and Technical Education	3500-3599	8290		51,240.00	51,240.00		66,363.00	66,363.00	29.5%
All Other Federal Revenue	All Other	8290	0.00	3,623,622.00	3,623,622.00	0.00	1,343,380.00	1,343,380.00	-62.9%
TOTAL, FEDERAL REVENUE			0.00	7,884,660.00	7,884,660.00	0.00	4,917,879.00	4,917,879.00	-37.6%
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	411,211.00	0.00	411,211.00	436,737.00	0.00	436,737.00	6.2%
Lottery - Unrestricted and Instructional Materials		8560	1,506,005.00	600,554.00	2,106,559.00	1,538,184.00	606,226.00	2,144,410.00	1.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,209,272.00	2,209,272.00		2,209,272.00	2,209,272.00	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		950,687.00	950,687.00		742,202.00	742,202.00	-21.9%
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	608,623.00	25,892,943.00	26,501,566.00	2,125,657.00	15,731,784.00	17,857,441.00	-32.6%
TOTAL, OTHER STATE REVENUE			2,525,839.00	29,653,456.00	32,179,295.00	4,100,578.00	19,289,484.00	23,390,062.00	-27.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	53,164,641.00	0.00	53,164,641.00	56,325,842.00	0.00	56,325,842.00	5.9%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	295,000.00	0.00	295,000.00	400,000.00	0.00	400,000.00	35.6%
Interest		8660	387,000.00	0.00	387,000.00	227,000.00	0.00	227,000.00	-41.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		9697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,064,826.00	7,015,352.00	8,080,178.00	1,149,510.00	6,142,467.00	7,291,977.00	-9.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		7,182,905.00	7,182,905.00		7,144,384.00	7,144,384.00	-0.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,161,467.00	14,198,257.00	69,359,724.00	58,352,352.00	13,286,851.00	71,639,203.00	-3.3%
TOTAL, REVENUES			165,139,567.00	52,405,764.00	217,545,331.00	175,183,965.00	38,146,590.00	213,330,555.00	-1.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	54,599,308.00	10,285,341.00	64,884,649.00	58,471,040.00	11,518,839.00	69,989,879.00	7.9%
Certificated Pupil Support Salaries		1200	3,797,190.00	2,606,753.00	6,403,943.00	3,991,358.00	3,116,194.00	7,107,552.00	11.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,800,930.00	1,589,080.00	8,390,010.00	7,784,680.00	1,929,278.00	9,713,958.00	15.8%
Other Certificated Salaries		1900	981,208.00	14,698.00	995,906.00	1,078,353.00	69,241.00	1,147,594.00	15.2%
TOTAL, CERTIFICATED SALARIES			66,178,636.00	14,497,872.00	80,676,508.00	71,325,431.00	16,633,552.00	87,958,983.00	9.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,811,330.00	6,937,662.00	8,748,992.00	1,831,887.00	7,210,599.00	9,042,486.00	3.4%
Classified Support Salaries		2200	9,903,871.00	3,109,853.00	13,013,724.00	10,280,825.00	3,782,804.00	14,063,629.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	3,275,070.00	1,400,617.00	4,675,687.00	3,294,539.00	1,665,436.00	4,959,975.00	6.1%
Clerical, Technical and Office Salaries		2400	5,895,993.00	758,059.00	6,654,052.00	6,658,827.00	776,665.00	7,435,492.00	11.7%
Other Classified Salaries		2900	1,756,627.00	173,464.00	1,930,091.00	1,799,424.00	156,995.00	1,956,419.00	1.4%
TOTAL, CLASSIFIED SALARIES			22,642,891.00	12,379,655.00	35,022,546.00	23,865,302.00	13,592,499.00	37,457,801.00	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,597,685.00	11,013,415.00	23,611,100.00	13,905,715.00	10,131,758.00	24,037,473.00	-1.8%
PERS		3201-3202	5,000,326.00	2,735,164.00	7,735,490.00	6,391,068.00	3,836,238.00	10,227,306.00	29.6%
OASDI/Medicare/Alternative		3301-3302	2,723,750.00	1,142,733.00	3,866,483.00	2,823,597.00	1,256,937.00	4,080,534.00	5.5%
Health and Welfare Benefits		3401-3402	7,276,259.00	2,657,278.00	9,933,537.00	8,328,243.00	3,781,652.00	12,109,895.00	21.9%
Unemployment Insurance		3501-3502	455,668.00	136,629.00	592,297.00	49,435.00	18,234.00	67,669.00	-88.6%
Workers' Compensation		3601-3602	2,123,656.00	661,889.00	2,785,545.00	2,434,965.00	764,590.00	3,199,555.00	14.9%
OPEB, Allocated		3701-3702	842,365.00	249,910.00	1,092,275.00	802,515.00	253,244.00	1,055,759.00	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,019,709.00	18,596,818.00	49,616,527.00	34,735,538.00	19,842,653.00	54,578,191.00	10.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	57,465.00	753,830.00	811,295.00	29,716.00	660,900.00	690,616.00	-14.9%
Books and Other Reference Materials		4200	183,614.00	27,028.00	210,642.00	184,065.00	15,628.00	199,693.00	-5.2%
Materials and Supplies		4300	3,999,884.00	10,229,872.23	14,229,756.23	2,268,536.00	1,520,360.00	3,788,896.00	-73.4%
Noncapitalized Equipment		4400	636,856.00	968,577.00	1,605,433.00	305,221.00	274,290.00	579,511.00	-63.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,877,819.00	11,979,307.23	16,857,126.23	2,787,538.00	2,471,178.00	5,258,716.00	-68.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,843,879.00	4,843,879.00	0.00	3,991,568.00	3,991,568.00	-17.6%
Travel and Conferences		5200	587,614.00	378,423.00	966,037.00	562,158.00	74,809.00	636,967.00	-34.1%
Dues and Memberships		5300	58,718.00	15,828.00	74,546.00	59,974.00	12,828.00	72,802.00	-2.5%
Insurance		5400 - 5450	1,149,536.00	0.00	1,149,536.00	1,158,546.00	0.00	1,158,546.00	0.8%
Operations and Housekeeping Services		5500	3,616,516.00	0.00	3,616,516.00	3,624,892.00	0.00	3,624,892.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,867,940.00	1,652,203.00	3,520,143.00	1,562,581.00	956,407.00	2,518,988.00	-28.4%
Transfers of Direct Costs		5710	(85,255.00)	85,255.00	0.00	(80,904.00)	80,904.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(135,382.00)	217,956.00	82,574.00	(103,882.00)	187,456.00	83,574.00	1.2%
Professional/Consulting Services and Operating Expenditures		5800	8,994,087.00	22,558,804.00	31,552,891.00	5,982,615.00	11,663,593.00	17,646,208.00	-44.1%
Communications		5900	948,342.00	22,596.00	970,938.00	859,935.00	12,296.00	872,231.00	-10.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,002,116.00	29,775,044.00	46,777,160.00	13,625,915.00	16,979,861.00	30,605,776.00	-34.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	299,610.00	291,685.00	591,295.00	132,819.00	50,000.00	182,819.00	-69.1%
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			299,610.00	291,685.00	591,295.00	132,819.00	50,000.00	182,819.00	-69.1%
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	500.00	500.00	0.00	500.00	500.00	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	50.00	50.00	0.00	50.00	50.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	550.00	550.00	0.00	550.00	550.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,532,931.00)	2,532,932.00	1.00	(1,398,080.00)	1,398,080.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(766,452.00)	0.00	(766,452.00)	(753,610.00)	0.00	(753,610.00)	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,299,383.00)	2,532,932.00	(766,451.00)	(2,151,690.00)	1,398,080.00	(753,610.00)	-1.7%
TOTAL, EXPENDITURES			138,721,398.00	90,053,863.23	228,775,261.23	144,320,853.00	70,968,373.00	215,289,226.00	-5.9%
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	889,531.00	0.00	889,531.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			889,531.00	0.00	889,531.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	215,132.00	0.00	215,132.00	250,000.00	0.00	250,000.00	16.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			215,132.00	0.00	215,132.00	250,000.00	0.00	250,000.00	16.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(33,077,185.00)	33,077,185.00	0.00	(32,805,687.00)	32,805,687.00	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			(33,077,185.00)	33,077,185.00	0.00	(32,805,687.00)	32,805,687.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(32,402,786.00)	33,077,185.00	674,399.00	(33,055,687.00)	32,805,687.00	(250,000.00)	-137.1%

			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	107,452,281.00	669,391.00	108,121,652.00	112,731,035.00	652,376.00	113,383,411.00	4.9%
2) Federal Revenue		8100-8299	0.00	7,884,660.00	7,884,660.00	0.00	4,917,879.00	4,917,879.00	-37.6%
3) Other State Revenue		8300-8599	2,525,839.00	29,653,456.00	32,179,295.00	4,100,578.00	19,289,484.00	23,390,062.00	-27.3%
4) Other Local Revenue		8600-8799	55,161,467.00	14,198,257.00	69,359,724.00	58,352,352.00	13,286,851.00	71,639,203.00	3.3%
5) TOTAL, REVENUES			165,139,587.00	52,405,764.00	217,545,331.00	175,163,965.00	38,146,590.00	213,330,555.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	77,641,444.00	66,421,222.59	144,062,666.59	80,299,279.00	49,343,872.00	129,643,151.00	-10.0%
2) Instruction - Related Services	2000-2999		20,574,053.00	7,024,262.64	27,598,315.64	21,890,609.00	6,583,751.00	28,474,360.00	3.2%
3) Pupil Services	3000-3999		12,024,906.00	6,731,674.00	18,756,580.00	12,367,249.00	7,467,920.00	19,835,169.00	5.8%
4) Ancillary Services	4000-4999		476,702.00	36,077.00	512,779.00	510,484.00	26,053.00	536,537.00	4.6%
5) Community Services	5000-5999		88,689.00	0.00	88,689.00	96,098.00	0.00	96,098.00	8.4%
6) Enterprise	6000-6999		21,322.00	0.00	21,322.00	21,433.00	0.00	21,433.00	0.5%
7) General Administration	7000-7999		12,241,592.00	3,642,388.00	15,883,980.00	13,480,664.00	1,525,610.00	15,006,274.00	-5.5%
8) Plant Services	8000-8999		15,652,690.00	6,197,689.00	21,850,379.00	15,655,037.00	6,020,617.00	21,675,654.00	-0.8%
9) Other Outgo	9000-9999		0.00	550.00	550.00	0.00	550.00	550.00	0.0%
10) TOTAL, EXPENDITURES				138,721,398.00	90,053,863.23	228,775,261.23	144,320,853.00	70,968,373.00	215,289,226.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,418,169.00	(37,648,099.23)	(11,229,930.23)	30,863,112.00	(32,821,783.00)	(1,958,671.00)	-82.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		889,531.00	0.00	889,531.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		215,132.00	0.00	215,132.00	250,000.00	0.00	250,000.00	16.2%
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		(33,077,185.00)	33,077,185.00	0.00	(32,805,687.00)	32,805,687.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,402,786.00)	33,077,185.00	674,399.00	(33,055,687.00)	32,805,687.00	(250,000.00)	-137.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,984,617.00)	(4,570,914.23)	(10,555,531.23)	(2,192,575.00)	(16,096.00)	(2,208,671.00)	-79.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		22,273,948.18	6,666,655.35	28,940,603.53	16,289,331.18	1,630,402.21	17,919,733.39	-38.1%
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)			22,273,948.18	6,666,655.35	28,940,603.53	16,289,331.18	1,630,402.21	17,919,733.39	-38.1%
d) Other Restatements	9795		0.00	(465,338.91)	(465,338.91)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,273,948.18	6,201,316.44	28,475,264.62	16,289,331.18	1,630,402.21	17,919,733.39	-37.1%
2) Ending Balance, June 30 (E + F1e)			16,289,331.18	1,630,402.21	17,919,733.39	14,096,756.18	1,614,306.21	15,711,062.39	-12.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		98,454.00	0.00	98,454.00	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	1,630,402.21	1,630,402.21	0.00	1,614,306.21	1,614,306.21	-1.0%
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		9,972,273.00	0.00	9,972,273.00	8,467,995.73	0.00	8,467,995.73	-15.1%
d) Assigned									
Other Assignments (by Resource/Object)	9780		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		2,834,023.47	0.00	2,834,023.47	2,380,488.45	0.00	2,380,488.45	-16.0%
Unassigned/Unappropriated Amount	9790		2,284,580.71	0.00	2,284,580.71	2,148,272.00	0.00	2,148,272.00	-6.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6230	California Clean Energy Jobs Act	26,491.86	26,491.86
6300	Lottery: Instructional Materials	162,749.42	168,421.42
6547	Special Education Early Intervention Preschool Grant	170,353.96	170,353.96
7026	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.10	.10
7311	Classified School Employee Professional Development Block Grant	.48	.48
7388	SB 117 COVID-19 LEA Response Funds	135,934.02	135,934.02
7415	Classified School Employee Summer Assistance Program	95,567.00	95,567.00
7425	Expanded Learning Opportunities (ELO) Grant	171,296.18	171,296.18
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	22,066.21	.21
9010	Other Restricted Local	845,942.96	846,240.96
Total, Restricted Balance		1,830,402.21	1,814,306.21

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	0.00	465,338.91	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	465,338.91	New
d) Other Restatements		9795	465,338.91	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,338.91	465,338.91	0.0%
2) Ending Balance, June 30 (E + F1e)			465,338.91	465,338.91	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	465,338.91	465,338.91	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	465,338.91		
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			465,338.91		
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)			465,338.91		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	465,338.91	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	465,338.91	New
d) Other Restatements		9795	465,338.91	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,338.91	465,338.91	0.0%
2) Ending Balance, June 30 (E + F1e)			465,338.91	465,338.91	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	465,338.91	465,338.91	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%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	465,338.91	465,338.91
Total, Restricted Balance		465,338.91	465,338.91

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	736,955.00	514,000.00	-30.3%
3) Other State Revenue		8300-8599	3,899,878.00	4,176,988.00	7.1%
4) Other Local Revenue		8600-8799	91,300.00	87,000.00	-4.7%
5) TOTAL, REVENUES			4,728,133.00	4,777,988.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,816,738.00	1,883,313.00	-33.1%
2) Classified Salaries		2000-2999	844,780.00	867,402.00	2.7%
3) Employee Benefits		3000-3999	1,280,685.00	1,164,915.00	-9.0%
4) Books and Supplies		4000-4999	348,339.00	350,200.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	299,128.00	319,843.00	6.9%
6) Capital Outlay		6000-6999	21,000.00	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		231,919.00	192,315.00	-17.1%
9) TOTAL, EXPENDITURES			5,842,589.00	4,777,988.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,114,456.00)	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)			(1,114,456.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,689,398.44	574,942.44	-66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,689,398.44	574,942.44	-66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,689,398.44	574,942.44	-66.0%
2) Ending Balance, June 30 (E + F1e)			574,942.44	574,942.44	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	270,258.88	270,258.88	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	304,683.56	304,683.56	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	675,119.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	150,129.99		
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			825,249.78		
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	(78.80)		
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			(78.80)		
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)			-825,328.58		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	736,955.00	514,000.00	-30.3%
TOTAL, FEDERAL REVENUE			736,955.00	514,000.00	-30.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,632,021.00	3,927,302.00	8.1%
All Other State Revenue	All Other	8590	267,857.00	249,686.00	-6.8%
TOTAL, OTHER STATE REVENUE			3,899,878.00	4,176,988.00	7.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	88,000.00	84,000.00	-4.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	300.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,300.00	87,000.00	-4.7%
TOTAL, REVENUES			4,728,133.00	4,777,988.00	1.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,404,556.00	1,526,774.00	-36.5%
Certificated Pupil Support Salaries		1200	57,225.00	29,146.00	-49.1%
Certificated Supervisors' and Administrators' Salaries		1300	354,956.00	327,393.00	-7.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			2,816,738.00	1,883,313.00	-33.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	180,420.00	225,040.00	24.7%
Classified Support Salaries		2200	244,798.00	243,426.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	419,562.00	398,936.00	-4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			844,780.00	867,402.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	738,179.00	578,091.00	-21.7%
PERS		3201-3202	175,919.00	213,292.00	21.2%
OASDI/Medicare/Alternative		3301-3302	82,136.00	91,470.00	11.4%
Health and Welfare Benefits		3401-3402	192,579.00	188,481.00	-2.1%
Unemployment Insurance		3501-3502	11,095.00	1,374.00	-87.6%
Workers' Compensation		3601-3602	53,723.00	69,233.00	28.9%
OPEB, Allocated		3701-3702	27,052.00	22,974.00	-15.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,280,685.00	1,164,915.00	-9.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	0.0%
Materials and Supplies		4300	91,200.00	95,200.00	4.4%
Noncapitalized Equipment		4400	252,139.00	250,000.00	-0.8%
TOTAL, BOOKS AND SUPPLIES			348,339.00	350,200.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,857.00	20,000.00	-12.5%
Dues and Memberships		5300	1,300.00	1,300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	146,306.00	151,500.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,571.00	33,843.00	27.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,500.00	6,500.00	-13.3%
Professional/Consulting Services and Operating Expenditures		5800	80,024.00	93,700.00	17.1%
Communications		5900	14,570.00	13,000.00	-10.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			299,128.00	319,843.00	6.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	21,000.00	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			21,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	231,919.00	192,315.00	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			231,919.00	192,315.00	-17.1%
TOTAL, EXPENDITURES			5,842,589.00	4,777,988.00	-18.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	736,955.00	514,000.00	-30.3%
3) Other State Revenue		8300-8599	3,899,878.00	4,176,988.00	7.1%
4) Other Local Revenue		8600-8799	91,300.00	87,000.00	-4.7%
5) TOTAL, REVENUES			4,728,133.00	4,777,988.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,056,312.00	2,226,606.00	-27.1%
2) Instruction - Related Services	2000-2999		1,923,386.00	1,747,553.00	-9.1%
3) Pupil Services	3000-3999		75,194.00	42,135.00	-44.0%
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		231,919.00	192,315.00	-17.1%
8) Plant Services	8000-8999		555,778.00	569,379.00	2.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,642,589.00	4,777,988.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,114,456.00)	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)			(1,114,456.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,689,398.44	574,942.44	-66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,689,398.44	574,942.44	-66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,689,398.44	574,942.44	-66.0%
2) Ending Balance, June 30 (E + F1e)			574,942.44	574,942.44	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	270,258.88	270,258.88	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	304,683.56	304,683.56	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				
5371	CajWORKs for ROCP or Adult Education			264,788.16	264,788.16
5391	Adult Education Program			1,050.76	1,050.76
9010	Other Restricted Local			4,419.96	4,419.96
Total, Restricted Balance				270,258.88	270,258.88

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	1,073,905.00	1,094,480.00	1.9%
3) Other State Revenue		8300-8599	5,389,068.00	5,446,504.00	1.1%
4) Other Local Revenue		8600-8799	1,472,575.00	1,024,510.00	-30.4%
5) TOTAL, REVENUES			7,935,548.00	7,565,494.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,388,577.00	2,336,294.00	-2.2%
2) Classified Salaries		2000-2999	1,721,997.00	1,770,357.00	2.8%
3) Employee Benefits		3000-3999	1,997,847.00	2,082,868.00	4.3%
4) Books and Supplies		4000-4999	622,398.00	271,300.00	-56.4%
5) Services and Other Operating Expenditures		5000-5999	497,473.00	406,500.00	-18.3%
6) Capital Outlay		6000-6999	332,038.00	300,000.00	-9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	375,218.00	398,175.00	6.1%
9) TOTAL, EXPENDITURES			7,935,548.00	7,565,494.00	-4.7%
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	613,017.47	613,017.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613,017.47	613,017.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613,017.47	613,017.47	0.0%
2) Ending Balance, June 30 (E + F1e)			613,017.47	613,017.47	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	613,017.47	613,017.47	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,487,879.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	278,019.66		
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	982.42		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,766,881.60		
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	(52,340.86)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	.02		
6) TOTAL, LIABILITIES			(52,340.84)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,819,222.44		
FEDERAL REVENUE					
Child Nutrition Programs		8220	170,000.00	170,000.00	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	903,905.00	924,480.00	2.3%
TOTAL, FEDERAL REVENUE			1,073,905.00	1,094,480.00	1.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,000.00	10,000.00	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	3,850,095.00	4,000,000.00	3.9%
All Other State Revenue	All Other	8590	1,528,973.00	1,436,504.00	-6.0%
TOTAL, OTHER STATE REVENUE			5,389,068.00	5,446,504.00	1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	360,000.00	315,000.00	-12.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,112,575.00	709,510.00	-36.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,472,575.00	1,024,510.00	-30.4%
TOTAL, REVENUES			7,935,548.00	7,565,494.00	-4.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,951,083.00	1,939,617.00	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	437,494.00	396,677.00	-9.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,388,577.00	2,336,294.00	-2.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,346,495.00	1,351,293.00	0.4%
Classified Support Salaries		2200	92,103.00	89,090.00	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	283,399.00	329,974.00	16.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,721,997.00	1,770,357.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	600,813.00	517,287.00	-13.9%
PERS		3201-3202	523,200.00	616,813.00	17.9%
OASDI/Medicare/Alternative		3301-3302	192,142.00	196,241.00	2.1%
Health and Welfare Benefits		3401-3402	529,832.00	611,095.00	15.3%
Unemployment Insurance		3501-3502	21,447.00	2,069.00	-80.4%
Workers' Compensation		3601-3602	92,651.00	105,862.00	14.3%
OPEB, Allocated		3701-3702	37,762.00	33,501.00	-11.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,997,847.00	2,082,868.00	4.3%
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	509,549.00	204,300.00	-59.9%
Noncapitalized Equipment		4400	100,849.00	55,000.00	-45.5%
Food		4700	12,000.00	12,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			622,398.00	271,300.00	-56.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	47,523.00	0.00	-100.0%
Travel and Conferences		5200	29,000.00	34,000.00	17.2%
Dues and Memberships		5300	6,500.00	1,500.00	-76.9%
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	266,000.00	301,000.00	13.2%
Professional/Consulting Services and Operating Expenditures		5800	145,930.00	70,000.00	-52.0%
Communications		5900	2,520.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			497,473.00	406,500.00	-18.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	332,038.00	300,000.00	-9.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			332,038.00	300,000.00	-9.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	375,218.00	398,175.00	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			375,218.00	398,175.00	6.1%
TOTAL, EXPENDITURES			7,935,548.00	7,565,494.00	-4.7%
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	1,073,905.00	1,094,480.00	1.9%
3) Other State Revenue		8300-8599	5,389,068.00	5,446,504.00	1.1%
4) Other Local Revenue		8600-8799	1,472,575.00	1,024,510.00	-30.4%
5) TOTAL, REVENUES			7,935,548.00	7,565,494.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,205,252.00	5,759,059.00	-7.2%
2) Instruction - Related Services	2000-2999		1,030,258.00	1,077,088.00	4.5%
3) Pupil Services	3000-3999		192,000.00	192,000.00	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		375,218.00	398,175.00	6.1%
8) Plant Services	8000-8999		132,820.00	139,172.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,935,548.00	7,565,494.00	-4.7%
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	613,017.47	613,017.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613,017.47	613,017.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613,017.47	613,017.47	0.0%
2) Ending Balance, June 30 (E + F1e)			613,017.47	613,017.47	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	613,017.47	613,017.47	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,383,312.00	1,400,000.00	1.2%
3) Other State Revenue		8300-8599	3,591,300.00	3,725,000.00	3.7%
4) Other Local Revenue		8600-8799	90,000.00	37,370.00	-58.5%
5) TOTAL, REVENUES			5,064,612.00	5,162,370.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,016,790.00	2,247,514.00	11.4%
3) Employee Benefits		3000-3999	1,074,808.00	1,202,024.00	11.8%
4) Books and Supplies		4000-4999	2,006,362.00	1,717,186.00	-14.4%
5) Services and Other Operating Expenditures		5000-5999	(151,081.00)	(217,474.00)	43.9%
6) Capital Outlay		6000-6999	361,500.00	50,000.00	-86.2%
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	159,315.00	163,120.00	2.4%
9) TOTAL, EXPENDITURES			5,467,694.00	5,162,370.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(403,082.00)	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)			(403,082.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,566,721.75	1,163,639.75	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,566,721.75	1,163,639.75	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,566,721.75	1,163,639.75	-25.7%
2) Ending Balance, June 30 (E + F1e)			1,163,639.75	1,163,639.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	76,852.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,086,787.36	1,163,639.75	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,217,607.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	49,266.62		
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	76,852.39		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,343,726.75		
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	208,640.41		
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			208,640.41		
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)			2,135,086.34		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,383,312.00	1,400,000.00	1.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,383,312.00	1,400,000.00	1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,591,300.00	3,725,000.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,591,300.00	3,725,000.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	75,000.00	7,370.00	-90.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	30,000.00	100.0%
TOTAL, OTHER LOCAL REVENUE			90,000.00	37,370.00	-58.5%
TOTAL, REVENUES			5,064,612.00	5,162,370.00	1.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,381,844.00	1,517,099.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	475,933.00	542,870.00	14.1%
Clerical, Technical and Office Salaries		2400	159,013.00	187,545.00	17.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,016,790.00	2,247,514.00	11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	469,104.00	574,807.00	22.6%
QASDI/Medicare/Alternative		3301-3302	156,968.00	168,394.00	7.3%
Health and Welfare Benefits		3401-3402	374,359.00	382,803.00	2.3%
Unemployment Insurance		3501-3502	10,294.00	1,126.00	-89.1%
Workers' Compensation		3601-3602	44,450.00	56,987.00	28.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	19,633.00	17,807.00	-9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,074,808.00	1,202,024.00	11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,300.00	32,186.00	212.5%
Noncapitalized Equipment		4400	93,000.00	10,000.00	-89.2%
Food		4700	1,903,062.00	1,675,000.00	-12.0%
TOTAL, BOOKS AND SUPPLIES			2,006,362.00	1,717,186.00	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,393.00	75,000.00	-29.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(358,574.00)	(393,574.00)	9.8%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	0.0%
Communications		5900	9,100.00	9,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(151,081.00)	(217,474.00)	43.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	361,500.00	50,000.00	-86.2%
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			361,500.00	50,000.00	-86.2%
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	159,315.00	163,120.00	2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			159,315.00	163,120.00	2.4%
TOTAL, EXPENDITURES			5,467,694.00	5,162,370.00	-5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,383,312.00	1,400,000.00	1.2%
3) Other State Revenue		8300-8599	3,591,300.00	3,725,000.00	3.7%
4) Other Local Revenue		8600-8799	90,000.00	37,370.00	-58.5%
5) TOTAL, REVENUES			5,064,612.00	5,162,370.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,308,379.00	4,999,250.00	-5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		159,315.00	163,120.00	2.4%
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			5,467,694.00	5,162,370.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(403,082.00)	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)			(403,082.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,566,721.75	1,163,639.75	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,566,721.75	1,163,639.75	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,566,721.75	1,163,639.75	-25.7%
2) Ending Balance, June 30 (E + F1e)			1,163,639.75	1,163,639.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	76,852.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,086,787.36	1,163,639.75	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,086,787.36	1,163,639.75
Total, Restricted Balance		1,086,787.36	1,163,639.75

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	1,383,312.00	1,400,000.00	1.2%
3) Other State Revenue		8300-8599	3,591,300.00	3,725,000.00	3.7%
4) Other Local Revenue		8600-8799	90,000.00	37,370.00	-58.5%
5) TOTAL, REVENUES			5,064,612.00	5,162,370.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,016,790.00	2,247,514.00	11.4%
3) Employee Benefits		3000-3999	1,074,808.00	1,202,024.00	11.8%
4) Books and Supplies		4000-4999	2,006,362.00	1,717,186.00	-14.4%
5) Services and Other Operating Expenditures		5000-5999	(151,081.00)	(217,474.00)	43.9%
6) Capital Outlay		6000-6999	361,500.00	50,000.00	-86.2%
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	159,315.00	163,120.00	2.4%
9) TOTAL, EXPENDITURES			5,467,694.00	5,162,370.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(403,082.00)	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)			(403,082.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,566,721.75	1,163,639.75	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,566,721.75	1,163,639.75	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,566,721.75	1,163,639.75	-25.7%
2) Ending Balance, June 30 (E + F1e)			1,163,639.75	1,163,639.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	76,852.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,086,787.36	1,163,639.75	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,217,607.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	49,266.62		
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	76,852.39		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,343,726.75		
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	208,640.41		
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			208,640.41		
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)			2,135,086.34		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,383,312.00	1,400,000.00	1.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,383,312.00	1,400,000.00	1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,591,300.00	3,725,000.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,591,300.00	3,725,000.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	75,000.00	7,370.00	-90.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	30,000.00	100.0%
TOTAL, OTHER LOCAL REVENUE			90,000.00	37,370.00	-58.5%
TOTAL, REVENUES			5,064,612.00	5,162,370.00	1.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,381,844.00	1,517,099.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	475,933.00	542,870.00	14.1%
Clerical, Technical and Office Salaries		2400	159,013.00	187,545.00	17.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,016,790.00	2,247,514.00	11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	469,104.00	574,907.00	22.6%
OASDI/Medicare/Alternative		3301-3302	156,968.00	168,394.00	7.3%
Health and Welfare Benefits		3401-3402	374,359.00	382,603.00	2.3%
Unemployment Insurance		3501-3502	10,294.00	1,126.00	-89.1%
Workers' Compensation		3601-3602	44,450.00	56,987.00	28.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	19,633.00	17,807.00	-9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,074,808.00	1,202,024.00	11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,300.00	32,186.00	212.5%
Noncapitalized Equipment		4400	93,000.00	10,000.00	-89.2%
Food		4700	1,903,062.00	1,675,000.00	-12.0%
TOTAL, BOOKS AND SUPPLIES			2,006,362.00	1,717,186.00	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,393.00	75,000.00	-29.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(358,574.00)	(393,574.00)	9.8%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	0.0%
Communications		5900	9,100.00	9,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(151,081.00)	(217,474.00)	43.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	361,500.00	50,000.00	-86.2%
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			361,500.00	50,000.00	-86.2%
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	159,315.00	163,120.00	2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			159,315.00	163,120.00	2.4%
TOTAL, EXPENDITURES			5,467,694.00	5,162,370.00	-5.6%
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		7919	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,383,312.00	1,400,000.00	1.2%
3) Other State Revenue		8300-8599	3,591,300.00	3,725,000.00	3.7%
4) Other Local Revenue		8600-8799	90,000.00	37,370.00	-58.5%
5) TOTAL, REVENUES			5,064,612.00	5,162,370.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,308,379.00	4,999,250.00	-5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		159,315.00	163,120.00	2.4%
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			5,467,694.00	5,162,370.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(403,082.00)	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)			(403,082.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,566,721.75	1,163,639.75	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,566,721.75	1,163,639.75	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,566,721.75	1,163,639.75	-25.7%
2) Ending Balance, June 30 (E + F1e)			1,163,639.75	1,163,639.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	76,852.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,086,787.36	1,163,639.75	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,086,787.36	1,163,639.75
Total: Restricted Balance		1,086,787.36	1,163,639.75

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	10,012.88	10,012.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,012.88	10,012.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,012.88	10,012.88	0.0%
2) Ending Balance, June 30 (E + F1e)			10,012.88	10,012.88	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	10,012.88	10,012.88	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	10,114.74		
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			10,114.74		
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)			10,114.74		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
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 Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%
CASDI/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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c + d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 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	10,012.88	10,012.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,012.88	10,012.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,012.88	10,012.88	0.0%
2) Ending Balance, June 30 (E + F1e)			10,012.88	10,012.88	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	10,012.88	10,012.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,642.00	50,000.00	23.0%
5) TOTAL, REVENUES			40,642.00	50,000.00	23.0%
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)			40,642.00	50,000.00	23.0%
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)			40,642.00	50,000.00	23.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,995,046.33	4,035,688.33	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,995,046.33	4,035,688.33	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,995,046.33	4,035,688.33	1.0%
2) Ending Balance, June 30 (E + F1e)			4,035,688.33	4,085,688.33	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	4,035,688.33	4,085,688.33	1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,035,688.14		
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			4,035,688.14		
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)			4,035,688.14		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,642.00	50,000.00	23.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,642.00	50,000.00	23.0%
TOTAL, REVENUES			40,642.00	50,000.00	23.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,642.00	50,000.00	23.0%
5) TOTAL, REVENUES			40,642.00	50,000.00	23.0%
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)			40,642.00	50,000.00	23.0%
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)			40,642.00	50,000.00	23.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,995,046.33	4,035,688.33	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,995,046.33	4,035,688.33	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,995,046.33	4,035,688.33	1.0%
2) Ending Balance, June 30 (E + F1e)			4,035,688.33	4,085,688.33	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	4,035,688.33	4,085,688.33	1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	889,531.00	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			(889,531.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(889,531.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,002,397.29	6,112,866.29	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,002,397.29	6,112,866.29	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,002,397.29	6,112,866.29	-12.7%
2) Ending Balance, June 30 (E + F1e)			6,112,866.29	6,112,866.29	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	6,112,866.29	6,112,866.29	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	7,081,445.30		
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			7,081,445.30		
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					
(G10 + H2) - (I6 + J2)			7,081,445.30		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	889,531.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			889,531.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(889,531.00)	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	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	889,531.00	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			(889,531.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(889,531.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,002,397.29	6,112,866.29	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,002,397.29	6,112,866.29	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,002,397.29	6,112,866.29	-12.7%
2) Ending Balance, June 30 (E + F1e)			6,112,866.29	6,112,866.29	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	6,112,866.29	6,112,866.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	753,553.00	0.00	-100.0%
5) TOTAL, REVENUES			753,553.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	396,577.00	424,331.00	7.0%
3) Employee Benefits		3000-3999	184,070.00	212,616.00	15.5%
4) Books and Supplies		4000-4999	1,547,881.00	2,512,325.00	62.3%
5) Services and Other Operating Expenditures		5000-5999	1,820,584.00	2,498,618.00	37.2%
6) Capital Outlay		6000-6999	56,816,273.00	42,952,550.00	-24.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,765,385.00	48,600,440.00	-20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,011,832.00)	(48,600,440.00)	-19.0%
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	24,209,591.00	New
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	24,209,591.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,011,832.00)	(24,390,849.00)	-59.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,402,681.37	24,390,849.37	-71.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,402,681.37	24,390,849.37	-71.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,402,681.37	24,390,849.37	-71.1%
2) Ending Balance, June 30 (E + F1e)			24,390,849.37	.37	-100.0%
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	24,390,849.37	.37	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,979,654.01		
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			44,979,654.01		
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	359,562.60		
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			359,562.60		
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)			44,620,091.41		
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	753,553.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			753,553.00	0.00	-100.0%
TOTAL, REVENUES			753,553.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	20,280.00	New
Classified Supervisors' and Administrators' Salaries		2300	198,254.00	205,064.00	3.4%
Clerical, Technical and Office Salaries		2400	198,323.00	198,987.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			396,577.00	424,331.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	99,383.00	113,212.00	13.9%
OASDI/Medicare/Alternative		3301-3302	27,026.00	28,464.00	5.3%
Health and Welfare Benefits		3401-3402	42,005.00	56,276.00	34.0%
Unemployment Insurance		3501-3502	1,982.00	215.00	-89.2%
Workers' Compensation		3601-3602	10,107.00	10,823.00	7.1%
OPEB, Allocated		3701-3702	3,567.00	3,626.00	1.7%
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			184,070.00	212,616.00	15.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	772,665.00	1,291,435.00	67.1%
Noncapitalized Equipment		4400	775,216.00	1,220,890.00	57.5%
TOTAL, BOOKS AND SUPPLIES			1,547,881.00	2,512,325.00	62.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	(64,207.00)	5,000.00	-107.8%
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	1,127,579.00	1,132,321.00	0.4%
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	756,006.00	1,355,597.00	79.3%
Communications		5900	1,206.00	5,700.00	372.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,820,584.00	2,498,618.00	37.2%
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	56,318,219.00	42,111,250.00	-25.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	498,054.00	841,300.00	68.9%
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			56,816,273.00	42,952,550.00	-24.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,765,385.00	48,600,440.00	-20.0%
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	24,209,591.00	New
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	24,209,591.00	New
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	24,209,591.00	New

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	753,553.00	0.00	-100.0%
5) TOTAL, REVENUES			753,553.00	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		60,765,385.00	48,600,440.00	-20.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,765,385.00	48,600,440.00	-20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(60,011,832.00)	(48,600,440.00)	-19.0%
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	24,209,591.00	New
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	24,209,591.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(60,011,832.00)	(24,390,849.00)	-59.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,402,681.37	24,390,849.37	-71.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,402,681.37	24,390,849.37	-71.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,402,681.37	24,390,849.37	-71.1%
2) Ending Balance, June 30 (E + F1e)			24,390,849.37	.37	-100.0%
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	24,390,849.37	.37	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,025,000.00	245,000.00	-87.9%
5) TOTAL, REVENUES			2,025,000.00	245,000.00	-87.9%
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	200,000.00	200,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,000.00	45,000.00	28.6%
6) Capital Outlay		6000-6999	3,385,489.00	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			3,620,489.00	245,000.00	-93.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,595,489.00)	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)			(1,595,489.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,150,076.89	3,554,587.89	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,150,076.89	3,554,587.89	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,150,076.89	3,554,587.89	-31.0%
2) Ending Balance, June 30 (E + F1e)			3,554,587.89	3,554,587.89	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	3,353,248.68	3,353,248.68	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	201,339.21	201,339.21	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	2,984,600.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,984,600.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,984,600.63		
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		8628	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	220,000.00	-89.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,025,000.00	245,000.00	-87.9%
TOTAL, REVENUES			2,025,000.00	245,000.00	-87.9%
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	100,000.00	100,000.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200,000.00	200,000.00	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	35,000.00	45,000.00	28.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	45,000.00	28.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,385,489.00	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			3,385,489.00	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%
TOTAL, EXPENDITURES			3,620,489.00	245,000.00	-93.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: 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	2,025,000.00	245,000.00	-87.9%
5) TOTAL, REVENUES			2,025,000.00	245,000.00	-87.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,620,489.00	245,000.00	-93.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,620,489.00	245,000.00	-93.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,595,489.00)	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)			(1,595,489.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,150,076.89	3,554,587.89	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,150,076.89	3,554,587.89	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,150,076.89	3,554,587.89	-31.0%
2) Ending Balance, June 30 (E + F1e)			3,554,587.89	3,554,587.89	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	3,353,248.68	3,353,248.68	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	201,339.21	201,339.21	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	3,353,248.68	3,353,248.68
Total, Restricted Balance		3,353,248.68	3,353,248.68

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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	.01		
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			.01		
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)			.01		
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					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	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	30,820,934.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	246,748.00	100,000.00	-59.5%
5) TOTAL, REVENUES			31,067,682.00	100,000.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	31,069,385.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	31,069,385.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,067,682.00	(30,969,385.00)	-199.7%
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		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)			31,067,682.00	(30,969,385.00)	-199.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,702.99	31,069,384.99	1,824,302.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,702.99	31,069,384.99	1,824,302.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,702.99	31,069,384.99	1,824,302.1%
2) Ending Balance, June 30 (E + F1e)			31,069,384.99	99,999.99	-99.7%
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	30,820,934.00	0.00	-100.0%
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	248,450.99	99,999.99	-59.8%
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	31,069,395.80		
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	.01		

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			31,069,395.81		
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)			31,069,395.81		
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	30,820,934.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,820,934.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	246,748.00	100,000.00	-59.5%
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			246,748.00	100,000.00	-59.5%
TOTAL, REVENUES			31,067,682.00	100,000.00	-99.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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		5800	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	31,069,385.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	31,069,385.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	31,069,385.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,820,934.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	246,748.00	100,000.00	-59.5%
5) TOTAL, REVENUES			31,067,682.00	100,000.00	-99.7%
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		0.00	31,069,385.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	31,069,385.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			31,067,682.00	(30,969,385.00)	-199.7%
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)			31,067,682.00	(30,969,385.00)	-199.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,702.99	31,069,384.99	1,824,302.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,702.99	31,069,384.99	1,824,302.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,702.99	31,069,384.99	1,824,302.1%
2) Ending Balance, June 30 (E + F1e)			31,069,384.99	99,999.99	-99.7%
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	30,820,934.00	0.00	-100.0%
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	248,450.99	99,999.99	-59.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	7710	State School Facilities Projects	30,820,934.00	0.00
Total, Restricted Balance			30,820,934.00	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	540,500.00	421,400.00	-22.0%
3) Other State Revenue		8300-8599	168,100.00	168,100.00	0.0%
4) Other Local Revenue		8600-8799	35,105,820.00	23,742,825.00	-32.4%
5) TOTAL, REVENUES			35,814,420.00	24,332,325.00	-32.1%
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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	35,814,420.00	24,332,325.00	-32.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,814,420.00	24,332,325.00	-32.1%
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	32,264,290.98	32,264,290.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,264,290.98	32,264,290.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,264,290.98	32,264,290.98	0.0%
2) Ending Balance, June 30 (E + F1e)			32,264,290.98	32,264,290.98	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	32,264,290.98	32,264,290.98	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	21,872,677.83		
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	2.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(2,783.16)		

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			21,869,896.67		
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)			21,869,896.67		
FEDERAL REVENUE					
All Other Federal Revenue		8290	540,500.00	421,400.00	-22.0%
TOTAL, FEDERAL REVENUE			540,500.00	421,400.00	-22.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	168,100.00	168,100.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			168,100.00	168,100.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	31,873,520.00	20,510,525.00	-35.7%
Unsecured Roll		8612	1,625,400.00	1,625,400.00	0.0%
Prior Years' Taxes		8613	395,000.00	395,000.00	0.0%
Supplemental Taxes		8614	1,059,600.00	1,059,600.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	152,300.00	152,300.00	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			35,105,820.00	23,742,825.00	-32.4%
TOTAL, REVENUES			35,814,420.00	24,332,325.00	-32.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	25,510,000.00	14,845,000.00	-41.8%
Bond Interest and Other Service Charges		7434	10,304,420.00	9,487,325.00	-7.9%
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)			35,814,420.00	24,332,325.00	-32.1%
TOTAL, EXPENDITURES			35,814,420.00	24,332,325.00	-32.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8819	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	540,500.00	421,400.00	-22.0%
3) Other State Revenue		8300-8599	168,100.00	168,100.00	0.0%
4) Other Local Revenue		8600-8799	35,105,820.00	23,742,825.00	-32.4%
5) TOTAL, REVENUES			35,814,420.00	24,332,325.00	-32.1%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	35,814,420.00	24,332,325.00	-32.1%
10) TOTAL, EXPENDITURES			35,814,420.00	24,332,325.00	-32.1%
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	32,264,290.98	32,264,290.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,264,290.98	32,264,290.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,264,290.98	32,264,290.98	0.0%
2) Ending Balance, June 30 (E + F1e)			32,264,290.98	32,264,290.98	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	32,264,290.98	32,264,290.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	32,264,290.98	32,264,290.98
Total, Restricted Balance		32,264,290.98	32,264,290.98

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	61,363.91	61,363.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	61,363.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91	0.0%
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91	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	61,363.91	61,363.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,363.91		
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			61,363.91		
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)			61,363.91		
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%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	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%
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					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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		8819	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					

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					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -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	61,363.91	61,363.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	61,363.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91	0.0%
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91	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	61,363.91	61,363.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,428,710.00	3,519,518.00	44.9%
5) TOTAL, REVENUES			2,428,710.00	3,519,518.00	44.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	244,629.00	263,820.00	7.8%
3) Employee Benefits		3000-3999	103,077.00	119,839.00	16.3%
4) Books and Supplies		4000-4999	14,816.00	12,216.00	-17.5%
5) Services and Other Operating Expenses		5000-5999	2,118,541.00	1,951,784.00	-7.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,481,063.00	2,347,859.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,353.00)	1,171,859.00	-2,338.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,132.00	250,000.00	16.2%
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			215,132.00	250,000.00	16.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			162,779.00	1,421,859.00	773.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(324,839.83)	(162,060.83)	-50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(324,839.83)	(162,060.83)	-50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(324,839.83)	(162,060.83)	-50.1%
2) Ending Net Position, June 30 (E + F1e)			(162,060.83)	1,259,798.17	-877.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(162,060.83)	1,259,798.17	-877.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,259,161.65		
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	443,874.78		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			3,703,036.43		
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	6,244,262.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,244,262.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			(2,541,226.05)		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,388,710.00	3,479,518.00	45.7%
All Other Fees and Contracts		8699	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			2,428,710.00	3,519,518.00	44.9%
TOTAL, REVENUES			2,428,710.00	3,519,518.00	44.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	83,383.00	84,809.00	1.7%
Clerical, Technical and Office Salaries		2400	161,245.00	179,011.00	11.0%
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			244,629.00	263,820.00	7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,539.00	69,218.00	16.3%
QASDI/Medicare/Alternative		3301-3302	17,828.00	18,415.00	3.3%
Health and Welfare Benefits		3401-3402	16,107.00	23,103.00	43.4%
Unemployment Insurance		3501-3502	1,232.00	132.00	-89.3%
Workers' Compensation		3601-3602	6,152.00	6,722.00	9.3%
OPEB, Allocated		3701-3702	2,219.00	2,249.00	1.4%
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			103,077.00	119,839.00	16.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,216.00	7,216.00	-35.7%
Noncapitalized Equipment		4400	3,600.00	5,000.00	38.9%
TOTAL, BOOKS AND SUPPLIES			14,816.00	12,216.00	-17.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,114,041.00	1,947,284.00	-7.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,118,541.00	1,951,784.00	-7.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,481,063.00	2,347,659.00	-5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	215,132.00	250,000.00	16.2%
(a) TOTAL, INTERFUND TRANSFERS IN			215,132.00	250,000.00	16.2%
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		8985	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)			215,132.00	250,000.00	16.2%

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	2,428,710.00	3,519,518.00	44.9%
5) TOTAL, REVENUES			2,428,710.00	3,519,518.00	44.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,481,063.00	2,347,659.00	-5.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,481,063.00	2,347,659.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,353.00)	1,171,859.00	-2,338.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,132.00	250,000.00	16.2%
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			215,132.00	250,000.00	16.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			162,779.00	1,421,859.00	773.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(324,839.83)	(162,060.83)	-50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(324,839.83)	(162,060.83)	-50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(324,839.83)	(162,060.83)	-50.1%
2) Ending Net Position, June 30 (E + F1e)			(162,060.83)	1,259,798.17	-877.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(162,060.83)	1,259,798.17	-877.4%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
E. ASSETS					
1) Cash					
a) in County Treasury		9110	(820,648.94)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			(820,648.94)		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Position, June 30 (E6 + F2) - (G4 + H2)			(820,648.94)		
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

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)	8,662.98	8,662.98	9,217.46	8,779.00	8,779.00	8,967.94
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)	8,662.98	8,662.98	9,217.46	8,779.00	8,779.00	8,967.94
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,662.98	8,662.98	9,217.46	8,779.00	8,779.00	8,967.94
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE		27,726,769.00	17,104,404.00	4,584,250.00	(3,708,286.00)	(10,850,669.00)	(19,109,221.00)	1,609,677.00	15,814,628.00
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,475,346.00	2,475,346.00	4,917,272.00	4,455,622.00	4,455,622.00	4,917,272.00	4,455,622.00	4,455,622.00
Property Taxes	8020-8079		18,445.00	28,862.00	278,118.00	1,861,751.00	19,222.00	2,938,671.00	20,953,888.00	12,234,217.00
Miscellaneous Funds	8080-8099		19,455.00	25,646.00	31,368.00	30,219.00	29,731.00	26,403.00	111,042.00	25,412.00
Federal Revenue	8100-8299		3,013.00	10,009.00	202,045.00	0.00	998.00	36,014.00	649,692.00	829,037.00
Other State Revenue	8300-8599		17,946.00	231,613.00	388,744.00	620,475.00	1,125,270.00	328,326.00	2,076,721.00	2,418,194.00
Other Local Revenue	8600-8799		1,179,286.00	1,119,303.00	0.00	1,583,045.00	1,810,309.00	28,630,624.00	1,329,166.00	1,159,906.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,713,491.00	3,890,779.00	5,817,547.00	8,551,112.00	7,441,152.00	36,877,310.00	29,576,131.00	21,122,388.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		619,784.00	7,611,119.00	7,656,921.00	7,687,029.00	7,698,253.00	7,706,061.00	7,713,338.00	7,700,993.00
Classified Salaries	2000-2999		1,453,551.00	3,015,324.00	3,139,878.00	3,210,108.00	3,162,791.00	3,266,059.00	3,269,138.00	3,141,818.00
Employee Benefits	3000-3999		898,250.00	3,617,582.00	3,859,864.00	3,937,307.00	3,887,616.00	4,222,272.00	4,302,210.00	4,229,430.00
Books and Supplies	4000-4999		10,313.00	181,844.00	418,053.00	320,156.00	282,354.00	289,619.00	315,090.00	238,866.00
Services	5000-5999		60,020.00	1,058,336.00	2,433,072.00	1,863,312.00	1,643,300.00	1,685,583.00	1,833,826.00	1,390,203.00
Capital Outlay	6000-6599		0.00	13,338.00	36,261.00	14,778.00	12,732.00	4,967.00	3,005.00	2,847.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,271.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,041,918.00	15,497,543.00	17,544,049.00	17,032,690.00	16,687,046.00	17,174,561.00	17,436,607.00	16,702,886.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	(226,154.00)	0.00	0.00	0.00	0.00	(3,905.00)	0.00	0.00	0.00
Accounts Receivable	9200- 9299	(25,352,997.00)	1,160,775.00	2,059,714.00	3,317,701.00	1,400,233.00	1,000,000.00	941,683.00	2,064,619.00	110,550.00
Due From Other Funds	9310	(15,000,000.00)	9,184,323.00	531,710.00	2,081,592.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(40,579,151.00)	10,345,098.00	2,591,424.00	5,399,293.00	1,400,233.00	996,095.00	941,683.00	2,064,619.00	110,550.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	(19,193,873.00)	11,958,322.00	1,153,166.00	35,809.00	61,038.00	8,753.00	(1,797.00)	(808.00)	0.00
Due To Other Funds	9610	(12,543,496.00)	9,678,059.00	1,013,846.00	1,436,381.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(1,868,085.00)	2,655.00	1,337,802.00	493,137.00	0.00	0.00	(72,669.00)	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(33,605,454.00)	21,639,036.00	3,504,814.00	1,965,327.00	61,038.00	8,753.00	(74,466.00)	(808.00)	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(6,973,697.00)	(11,293,938.00)	(913,390.00)	3,433,966.00	1,339,195.00	987,342.00	1,016,149.00	2,065,427.00	110,550.00
E. NET INCREASE/DECREASE (B - C + D)			(10,622,365.00)	(12,520,154.00)	(6,292,536.00)	(7,142,383.00)	(8,258,552.00)	20,718,898.00	14,204,951.00	4,530,052.00
F. ENDING CASH (A + E)			17,104,404.00	4,584,250.00	(3,708,286.00)	(10,850,669.00)	(19,109,221.00)	1,609,677.00	15,814,628.00	20,344,680.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	20,344,680.00	8,244,139.00	42,884,138.00	38,434,336.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,917,272.00	4,455,622.00	4,455,622.00	4,917,274.00	0.00		51,353,514.00	51,353,514.00
Property Taxes	8020-8079	(2,051,310.00)	18,930,455.00	6,084,817.00	80,385.00	0.00		61,377,521.00	61,377,521.00
Miscellaneous Funds	8080-8099	23,791.00	91,822.00	121,851.00	115,636.00	0.00		652,376.00	652,376.00
Federal Revenue	8100-8299	160,471.00	228,055.00	756,329.00	576,216.00	1,466,000.00		4,917,879.00	4,917,879.00
Other State Revenue	8300-8599	1,528,180.00	1,310,744.00	1,847,747.00	7,944,840.00	3,551,262.00		23,390,062.00	23,390,062.00
Other Local Revenue	8600-8799	1,234,336.00	26,635,281.00	1,801,711.00	4,537,975.00	618,261.00		71,639,203.00	71,639,203.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		5,812,740.00	51,651,979.00	15,068,077.00	18,172,326.00	5,635,523.00	0.00	213,330,555.00	213,330,555.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,721,946.00	7,727,228.00	7,713,583.00	7,713,583.00	2,689,145.00		87,958,983.00	87,958,983.00
Classified Salaries	2000-2999	3,168,799.00	3,155,616.00	3,349,233.00	3,349,234.00	776,252.00		37,457,801.00	37,457,801.00
Employee Benefits	3000-3999	4,249,166.00	4,272,375.00	4,351,760.00	11,451,760.00	1,298,599.00		54,578,191.00	54,578,191.00
Books and Supplies	4000-4999	406,425.00	289,917.00	570,669.00	1,555,102.00	380,308.00		5,258,716.00	5,258,716.00
Services	5000-5999	2,365,399.00	1,687,322.00	3,321,300.00	9,050,707.00	2,213,396.00		30,605,776.00	30,605,776.00
Capital Outlay	6000-6599	1,546.00	4,633.00	24,836.00	29,359.00	34,517.00		182,819.00	182,819.00
Other Outgo	7000-7499	0.00	(107,277.00)	0.00	(107,276.00)	(537,236.00)		(753,060.00)	(753,060.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	250,000.00		250,000.00	250,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		17,913,281.00	17,029,814.00	19,331,381.00	33,042,469.00	7,104,981.00	0.00	215,539,226.00	215,539,226.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(1,972.00)	0.00		(5,877.00)	
Accounts Receivable	9200-9299	0.00	17,834.00	(139,563.00)	(14,635,523.00)	4,000,000.00		1,298,023.00	
Due From Other Funds	9310	0.00	0.00	0.00	(4,000,000.00)	(8,000,000.00)		(202,375.00)	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL		0.00	17,834.00	(139,563.00)	(18,637,495.00)	(4,000,000.00)	0.00	1,089,771.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	46,935.00	(17,580,461.00)	2,000,000.00		(2,319,043.00)	
Due To Other Funds	9610	0.00	0.00	0.00	(8,000,000.00)	(5,000,000.00)		(871,714.00)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(795,000.00)	(1,000,000.00)		(34,075.00)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		0.00	0.00	46,935.00	(26,375,461.00)	(4,000,000.00)	0.00	(3,224,832.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		0.00	17,834.00	(186,498.00)	7,737,986.00	0.00	0.00	4,314,603.00	
E. NET INCREASE/DECREASE (B - C + D)		(12,100,541.00)	34,639,999.00	(4,449,802.00)	(7,132,177.00)	(1,469,458.00)	0.00	2,105,932.00	(2,208,671.00)
F. ENDING CASH (A + E)		8,244,139.00	42,884,138.00	38,434,336.00	31,302,159.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,832,701.00	

Budget, July 1
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

01 61143 0000000
Form CEA
E8BEKBF9M5(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	80,676,508.00	301	176,755.00	303	80,499,753.00	305	26,250.00		307	80,473,503.00	309
2000 - Classified Salaries	35,022,546.00	311	450,438.00	313	34,572,108.00	315	3,338,604.00		317	31,233,504.00	319
3000 - Employee Benefits	49,616,527.00	321	1,320,202.00	323	48,296,325.00	325	1,585,308.00		327	46,711,017.00	329
4000 - Books, Supplies, Equip Replace. (6500)	16,857,126.23	331	84,236.00	333	16,772,890.23	335	1,013,515.00		337	15,759,375.23	339
5000 - Services, . . & 7300 - Indirect Costs	46,010,709.00	341	65,407.00	343	45,945,302.00	345	17,300,630.00		347	28,644,672.00	349
TOTAL					226,086,378.23	365	TOTAL			202,822,071.23	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10),	100,130,721.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,354,731.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	98,775,990.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	48.70%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	48.70%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.30%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	202,822,071.23	
5. Deficiency Amount (Part III, Line 3 times Line 4)	12,777,790.49	

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

Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	87,958,983.00	301	192,755.00	303	87,766,228.00	305	20,941.00		307	87,745,287.00	309
2000 - Classified Salaries	37,457,801.00	311	468,690.00	313	36,989,111.00	315	3,267,820.00		317	33,721,291.00	319
3000 - Employee Benefits	54,578,191.00	321	1,348,707.00	323	53,229,484.00	325	2,046,196.00		327	51,183,288.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,258,716.00	331	17,500.00	333	5,241,216.00	335	792,305.00		337	4,448,911.00	339
5000 - Services... & 7300 - Indirect Costs	29,852,166.00	341	0.00	343	29,852,166.00	345	12,763,674.00		347	17,088,492.00	349
TOTAL					213,078,205.00	365	TOTAL			194,187,269.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	108,157,282.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,330,583.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	106,826,699.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.01%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	194,187,269.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Budget, July 1
2022-23 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	228,990,393.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,813,586.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	88,689.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	591,295.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	215,132.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	390,092.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,285,208.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	403,082.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				220,294,681.23
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,662.98
B. Expenditures per ADA (Line I.E divided by Line II.A)				25,429.43

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	183,571,825.81	20,789.49
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	183,571,825.81	20,789.49
B. Required effort (Line A.2 times 90%)	165,214,643.23	18,710.54
C. Current year expenditures (Line I.E and Line II.B)	220,294,681.23	25,429.43
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	<p>MOE Met</p>	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	<p>0.00%</p>	<p>0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

6,620,790.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

0.00

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

157,570,725.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

4.20%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

9,344,674.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

2,700,264.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	116,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	90,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	908,950.56
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	14.78
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,160,403.34
9. Carry-Forward Adjustment (Part IV, Line F)	(734,696.86)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,425,706.48
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	139,090,835.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	27,483,315.64
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,584,580.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	512,779.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	88,689.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	21,322.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,653,398.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	745,595.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,732,729.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	337.22
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,589,670.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,168,769.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,043,817.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	226,715,836.89
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.80%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.48%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	13,160,403.34
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	705,399.69
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.44%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.44%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.62%) times Part III, Line B19); zero if positive	(734,696.86)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(734,696.86)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.48%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-367348.43) is applied to the current year calculation and the remainder (\$-367348.43) is deferred to one or more future years:	5.64%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-244898.95) is applied to the current year calculation and the remainder (\$-489797.91) is deferred to one or more future years:	5.70%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(734,696.86)

Approved
indirect
cost rate: 6.44%

Highest
rate used
in any
program: 9.62%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,158,082.66	213,210.00	6.75%
01	3010	923,896.00	59,622.00	6.45%
01	3210	316,009.00	20,350.00	6.44%
01	3212	168,863.00	11,332.00	6.71%
01	3213	200,457.00	13,381.00	6.68%
01	3214	390,252.00	8,958.00	2.30%
01	3215	59,805.00	4,022.00	6.73%
01	3216	471,267.00	32,022.00	6.79%
01	3217	210,014.00	14,670.00	6.99%
01	3218	597,079.00	41,099.00	6.88%
01	3219	914,087.00	48,736.00	5.33%
01	3307	56,513.00	3,639.00	6.44%
01	3309	3,374.00	217.00	6.43%
01	3310	1,542,425.00	99,332.00	6.44%
01	3311	6,589.00	424.00	6.43%
01	3312	682,066.00	43,926.00	6.44%
01	3315	28,155.00	1,813.00	6.44%
01	3318	4,970.00	320.00	6.44%
01	3385	66,774.00	4,300.00	6.44%
01	3410	84,555.00	5,445.00	6.44%
01	3550	48,800.00	2,440.00	5.00%
01	4035	215,373.00	13,936.00	6.47%
01	4127	151,398.00	10,216.00	6.75%
01	4203	176,261.00	3,178.00	1.80%
01	6010	2,104,071.00	105,201.00	5.00%
01	6053	185,500.00	11,946.00	6.44%
01	6266	2,575,223.93	175,178.00	6.80%
01	6385	180,751.00	11,640.00	6.44%
01	6387	893,167.00	57,520.00	6.44%
01	6388	1,327,997.00	74,705.00	5.63%
01	6520	80,045.00	5,155.00	6.44%
01	6536	72,055.70	6,930.00	9.62%
01	6537	369,680.94	23,808.00	6.44%
01	6547	235,562.00	12,767.00	5.42%

01	6762	3,481,464.00	250,652.00	7.20%
01	7085	103,345.00	6,655.00	6.44%
01	7220	374,678.00	24,129.00	6.44%
01	7311	65,770.00	4,290.00	6.52%
01	7412	179,126.00	15,973.00	8.92%
01	7413	67,139.00	6,003.00	8.94%
01	7422	712,177.00	49,021.00	6.88%
01	7425	216,084.00	13,916.00	6.44%
01	7435	6,095,970.00	419,602.00	6.88%
01	7810	9,395.00	605.00	6.44%
01	8150	5,964,808.00	384,134.00	6.44%
01	9010	7,079,920.00	216,514.00	3.06%
11	6371	21,300.00	1,372.00	6.44%
11	6391	4,500,454.00	225,023.00	5.00%
12	5025	926,544.00	57,361.00	6.19%
12	6060	1,238,842.00	83,965.00	6.78%
12	6105	3,841,203.00	233,892.00	6.09%
13	5310	3,043,817.00	159,315.00	5.23%

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,280,561.96		162,749.42	4,443,311.38
2. State Lottery Revenue	8560	1,506,005.00		600,554.00	2,106,559.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,786,566.96	0.00	763,303.42	6,549,870.38
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		403,830.00	403,830.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,168,260.00			2,168,260.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			196,724.00	196,724.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,168,260.00	0.00	600,554.00	2,768,814.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	3,618,306.96	0.00	162,749.42	3,781,056.38
D. COMMENTS:					
Non-taxable software.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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	112,731,035.00	1.83%	114,798,746.00	3.13%	118,394,012.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,100,578.00	0.00%	4,100,578.00	0.00%	4,100,578.00
4. Other Local Revenues	8600-8799	58,352,352.00	8.95%	63,574,225.00	-3.69%	61,231,182.00
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	(32,805,687.00)	-1.93%	(32,171,990.00)	3.51%	(33,301,100.00)
6. Total (Sum lines A1 thru A5c)		142,378,278.00	5.56%	150,301,559.00	0.08%	150,424,672.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				71,325,431.00		72,038,685.00
b. Step & Column Adjustment				713,254.00		720,387.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,325,431.00	1.00%	72,038,685.00	1.00%	72,759,072.00
2. Classified Salaries						
a. Base Salaries				23,865,302.00		24,500,119.00
b. Step & Column Adjustment				634,817.00		651,703.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,865,302.00	2.66%	24,500,119.00	2.66%	25,151,822.00
3. Employee Benefits	3000-3999	34,735,538.00	3.39%	35,911,340.00	-0.41%	35,763,206.00
4. Books and Supplies	4000-4999	2,787,538.00	0.08%	2,789,695.00	4.16%	2,905,833.00
5. Services and Other Operating Expenditures	5000-5999	13,625,915.00	0.34%	13,672,777.00	-0.79%	13,565,400.00
6. Capital Outlay	6000-6999	132,819.00	2.41%	136,019.00	2.45%	139,347.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,151,690.00)	-4.38%	(2,057,547.00)	-1.93%	(2,017,933.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	250,000.00	0.00%	250,000.00	0.00%	250,000.00
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)		144,570,853.00	1.85%	147,241,088.00	0.87%	148,516,747.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,192,575.00)		3,060,471.00		1,907,925.00

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)		16,289,331.18		14,096,756.18		17,157,227.18
2. Ending Fund Balance (Sum lines C and D1)		14,096,756.18		17,157,227.18		19,065,152.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	8,467,995.73		11,090,238.87		12,320,835.95
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,380,488.45		2,391,940.31		2,409,653.23
2. Unassigned/Unappropriated	9790	2,148,272.00		2,575,048.00		3,234,663.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,096,756.18		17,157,227.18		19,065,152.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,380,488.45		2,391,940.31		2,409,653.23
c. Unassigned/Unappropriated	9790	2,148,272.00		2,575,048.00		3,234,663.00
(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	4,085,688.33		4,085,688.33		4,085,688.33
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,614,448.78		9,052,676.64		9,730,004.56
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.						
Please see attached list for detail assumptions.						

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	652,376.00	0.00%	652,376.00	0.00%	652,376.00
2. Federal Revenues	8100-8299	4,917,879.00	0.00%	4,917,879.00	0.00%	4,917,879.00
3. Other State Revenues	8300-8599	19,289,484.00	-17.11%	15,989,484.00	0.00%	15,989,484.00
4. Other Local Revenues	8600-8799	13,286,851.00	3.36%	13,733,866.00	0.00%	13,733,866.00
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	32,805,687.00	-1.93%	32,171,990.00	1.02%	32,501,100.00
6. Total (Sum lines A1 thru A5c)		70,952,277.00	-4.91%	67,465,595.00	0.49%	67,794,705.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,633,552.00		17,807,881.00
b. Step & Column Adjustment				166,336.00		178,079.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				1,007,993.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,633,552.00	7.06%	17,807,881.00	1.00%	17,985,960.00
2. Classified Salaries						
a. Base Salaries				13,592,499.00		14,604,845.00
b. Step & Column Adjustment				361,560.00		388,489.00
c. Cost-of-Living Adjustment				650,786.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,592,499.00	7.45%	14,604,845.00	2.66%	14,993,334.00
3. Employee Benefits	3000-3999	19,842,653.00	8.10%	21,449,331.00	2.15%	21,909,851.00
4. Books and Supplies	4000-4999	2,471,178.00	24.72%	3,081,972.00	-12.95%	2,682,901.00
5. Services and Other Operating Expenditures	5000-5999	16,979,861.00	-39.25%	10,314,434.00	-12.19%	9,057,582.00
6. Capital Outlay	6000-6999	50,000.00	135.00%	117,500.00	-14.25%	100,754.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	550.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,398,080.00	-6.73%	1,303,937.00	-3.04%	1,264,323.00
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)		70,968,373.00	-3.22%	68,679,900.00	-1.00%	67,994,705.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(16,096.00)		(1,214,305.00)		(200,000.00)

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)		1,630,402.21		1,614,306.21		400,001.21
2. Ending Fund Balance (Sum lines C and D1)		1,614,306.21		400,001.21		200,001.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,614,306.21		400,001.21		200,001.21
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,614,306.21		400,001.21		200,001.21
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.						
Please see attached list for detail assumptions.						

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. LCOFF/Revenue Limit Sources	8010-8099	113,383,411.00	1.82%	115,451,122.00	3.11%	119,046,388.00
2. Federal Revenues	8100-8299	4,917,879.00	0.00%	4,917,879.00	0.00%	4,917,879.00
3. Other State Revenues	8300-8599	23,390,062.00	-14.11%	20,090,062.00	0.00%	20,090,062.00
4. Other Local Revenues	8600-8799	71,639,203.00	7.91%	77,308,091.00	-3.03%	74,965,048.00
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%	(800,000.00)
6. Total (Sum lines A1 thru A5c)		213,330,555.00	2.08%	217,767,154.00	0.21%	218,219,377.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				87,958,983.00		89,846,566.00
b. Step & Column Adjustment				879,590.00		898,466.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,007,993.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,958,983.00	2.15%	89,846,566.00	1.00%	90,745,032.00
2. Classified Salaries						
a. Base Salaries				37,457,801.00		39,104,964.00
b. Step & Column Adjustment				996,377.00		1,040,192.00
c. Cost-of-Living Adjustment				650,786.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,457,801.00	4.40%	39,104,964.00	2.66%	40,145,156.00
3. Employee Benefits	3000-3999	54,578,191.00	5.10%	57,360,671.00	0.54%	57,673,057.00
4. Books and Supplies	4000-4999	5,258,716.00	11.66%	5,871,667.00	-4.82%	5,588,734.00
5. Services and Other Operating Expenditures	5000-5999	30,605,776.00	-21.63%	23,987,211.00	-5.69%	22,622,982.00
6. Capital Outlay	6000-6999	182,819.00	38.67%	253,519.00	-5.29%	240,101.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	550.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(753,610.00)	0.00%	(753,610.00)	0.00%	(753,610.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	250,000.00	0.00%	250,000.00	0.00%	250,000.00
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)		215,539,226.00	0.18%	215,920,988.00	0.27%	216,511,452.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,208,671.00)		1,846,166.00		1,707,925.00

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)		17,919,733.39		15,711,062.39		17,557,228.39
2. Ending Fund Balance (Sum lines C and D1)		15,711,062.39		17,557,228.39		19,265,153.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740	1,614,306.21		400,001.21		200,001.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,467,995.73		11,090,238.87		12,320,835.95
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,380,488.45		2,391,940.31		2,409,653.23
2. Unassigned/Unappropriated	9790	2,148,272.00		2,575,048.00		3,234,663.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,711,062.39		17,557,228.39		19,265,153.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,380,488.45		2,391,940.31		2,409,653.23
c. Unassigned/Unappropriated	9790	2,148,272.00		2,575,048.00		3,234,663.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,085,688.33		4,085,688.33		4,085,688.33
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,614,448.78		9,052,676.64		9,730,004.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.19%		4.49%
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)						
		8,779.00		8,779.00		8,779.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		215,539,226.00		215,920,988.00		216,511,452.00
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)		215,539,226.00		215,920,988.00		216,511,452.00
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)		6,466,176.78		6,477,629.64		6,495,343.56
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)		6,466,176.78		6,477,629.64		6,495,343.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	82,574.00	0.00	0.00	(766,452.00)				
Other Sources/Uses Detail					889,531.00	215,132.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,500.00	0.00	231,919.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	266,000.00	0.00	375,218.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(358,574.00)	159,315.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	889,531.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					215,132.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	358,574.00	(358,574.00)	766,452.00	(766,452.00)	1,104,663.00	1,104,663.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	83,574.00	0.00	0.00	(753,610.00)				
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,500.00	0.00	192,315.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	301,000.00	0.00	398,175.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(393,574.00)	163,120.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	393,574.00	(393,574.00)	753,610.00	(753,610.00)	250,000.00	250,000.00		

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):	8,779.00	
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	9,426	9,426		
Charter School				
Total ADA	9,426	9,426	0.0%	Met
Second Prior Year (2021-22)				
District Regular	9,426	9,426		
Charter School				
Total ADA	9,426	9,426	0.0%	Met
First Prior Year (2022-23)				
District Regular	9,235	9,217		
Charter School		0		
Total ADA	9,235	9,217	0.2%	Met
Budget Year (2023-24)				
District Regular	8,968			
Charter School	0			
Total ADA	8,968			

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	9,844	9,409		
Charter School				
Total Enrollment	9,844	9,409	4.4%	Not Met
Second Prior Year (2021-22)				
District Regular	9,432	9,179		
Charter School				
Total Enrollment	9,432	9,179	2.7%	Not Met
First Prior Year (2022-23)				
District Regular	9,233	9,073		
Charter School				
Total Enrollment	9,233	9,073	1.7%	Not Met
Budget Year (2023-24)				
District Regular	9,195			
Charter School				
Total Enrollment	9,195			

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. 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 decreased due to COVID.

- 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 decreased due to COVID.

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	9,426	9,409	
Charter School		0	
Total ADA/Enrollment	9,426	9,409	100.2%
Second Prior Year (2021-22)			
District Regular	9,426	9,179	
Charter School	0		
Total ADA/Enrollment	9,426	9,179	102.7%
First Prior Year (2022-23)			
District Regular	8,663	9,073	
Charter School			
Total ADA/Enrollment	8,663	9,073	95.5%
Historical Average Ratio:			99.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.9%

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	8,779	9,195		
Charter School	0			
Total ADA/Enrollment	8,779	9,195	95.5%	Met
1st Subsequent Year (2024-25)				
District Regular	8,779	9,195		
Charter School				
Total ADA/Enrollment	8,779	9,195	95.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	8,779	9,195		
Charter School				
Total ADA/Enrollment	8,779	9,195	95.5%	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)	9,217.46	8,967.94	8,779.00	8,779.00
b. Prior Year ADA (Funded)		9,217.46	8,967.94	8,779.00
c. Difference (Step 1a minus Step 1b)		(249.52)	(188.94)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.71%)	(2.11%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		112,731,035.00	114,798,746.00	116,394,012.00
b1. COLA percentage		5.38%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		6,064,929.68	4,523,070.59	3,895,162.99
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.38%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		2.67%	1.83%	3.29%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.67% to 3.67%	0.83% to 2.83%	2.29% to 4.29%

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)	62,674,135.00	61,377,521.00	61,377,521.00	61,377,521.00
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)	107,452,261.00	112,731,035.00	114,798,746.00	118,394,012.00
District's Projected Change in LCFF Revenue:		4.91%	1.83%	3.13%
LCFF Revenue Standard		1.67% to 3.67%	0.83% to 2.83%	2.29% to 4.29%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The projected increase of 4.91% is outside the LCFF revenue standard range due to the 5.38% COLA and a shift in ADA to the secondary grade levels.

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)	104,102,898.72	113,840,511.37	91.4%
Second Prior Year (2021-22)	110,798,140.63	125,233,660.49	88.5%
First Prior Year (2022-23)	119,841,236.00	138,721,398.00	86.4%
	Historical Average Ratio:		88.8%

	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):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Budget Year (2023-24)	129,926,271.00	144,320,853.00	90.0%	Met
1st Subsequent Year (2024-25)	132,450,144.00	146,991,088.00	90.1%	Met
2nd Subsequent Year (2025-26)	133,674,100.00	148,266,747.00	90.2%	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):	2.67%	1.83%	3.29%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.33% to 12.67%	-8.17% to 11.83%	-6.71% to 13.29%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.33% to 7.67%	-3.17% to 6.83%	-1.71% to 8.29%

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)	7,884,660.00		
Budget Year (2023-24)	4,917,879.00	(37.63%)	Yes
1st Subsequent Year (2024-25)	4,917,879.00	0.00%	No
2nd Subsequent Year (2025-26)	4,917,879.00	0.00%	No

Explanation:
(required if Yes)

Federal revenue decreased in FY 2023-24 due to one-time funds expired in FY 2022-23.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	32,179,295.00		
Budget Year (2023-24)	23,390,062.00	(27.31%)	Yes
1st Subsequent Year (2024-25)	20,090,062.00	(14.11%)	Yes
2nd Subsequent Year (2025-26)	20,090,062.00	0.00%	No

Explanation:
(required if Yes)

State revenue decreased in FY 2023-24 and FY 2024-25 due to one-time funds expired in FY 2022-23 and FY 2023-24.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	69,359,724.00		
Budget Year (2023-24)	71,639,203.00	3.29%	No
1st Subsequent Year (2024-25)	77,308,091.00	7.91%	Yes
2nd Subsequent Year (2025-26)	74,965,048.00	(3.03%)	Yes

Explanation:
(required if Yes)

Local revenue for parcel tax are expected to increase based on the COLA for the San Francisco Bay Area (Bureau of Labor Statistics).

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

First Prior Year (2022-23)	16,857,126.23		
Budget Year (2023-24)	5,258,716.00	(68.80%)	Yes
1st Subsequent Year (2024-25)	5,871,667.00	11.66%	Yes
2nd Subsequent Year (2025-26)	5,588,734.00	(4.82%)	Yes

Explanation:
(required if Yes)

Expenditures for Books & Supplies are projected to decrease in the budget year and subsequent two years due to the elimination of one-time funding.

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

First Prior Year (2022-23)	46,777,160.00		
Budget Year (2023-24)	30,605,776.00	(34.57%)	Yes
1st Subsequent Year (2024-25)	23,987,211.00	(21.63%)	Yes
2nd Subsequent Year (2025-26)	22,622,982.00	(5.69%)	Yes

Explanation:
(required if Yes)

Expenditures for Services & Other Operating are projected to decrease in the budget year and subsequent two years due to the elimination of one-time funding.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	109,423,679.00		
Budget Year (2023-24)	99,947,144.00	(8.66%)	Not Met
1st Subsequent Year (2024-25)	102,316,032.00	2.37%	Met
2nd Subsequent Year (2025-26)	99,972,989.00	(2.29%)	Met

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

First Prior Year (2022-23)	63,634,286.23		
Budget Year (2023-24)	35,864,492.00	(43.64%)	Not Met
1st Subsequent Year (2024-25)	29,858,878.00	(16.75%)	Not Met
2nd Subsequent Year (2025-26)	28,211,716.00	(5.52%)	Met

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

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

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

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

Federal revenue decreased in FY 2023-24 due to one-time funds expired in FY 2022-23.

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

State revenue decreased in FY 2023-24 and FY 2024-25 due to one-time funds expired in FY 2022-23 and FY 2023-24.

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

Local revenue for parcel tax are expected to increase based on the COLA for the San Francisco Bay Area (Bureau of Labor Statistics).

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

Expenditures for Books & Supplies are projected to decrease in the budget year and subsequent two years due to the elimination of one-time funding.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Expenditures for Services & Other Operating are projected to decrease in the budget year and subsequent two years due to the elimination of one-time funding.

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?

- 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)

207,443,112.00

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

3% Required

Budgeted Contribution*

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

207,443,112.00

6,223,293.36

6,309,129.00

Met

* Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,388,685.39	3,995,046.33	6,869,711.80
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,582,457.21	5,284,162.18	2,284,580.71
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.17)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,971,141.43	9,279,208.51	9,154,292.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	178,136,366.77	194,488,900.83	228,990,393.23
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)	178,136,366.77	194,488,900.83	228,990,393.23
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.5%	4.8%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	1.6%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	4,217,814.04	115,349,251.35	N/A	Met
Second Prior Year (2021-22)	1,210,291.97	125,357,268.99	N/A	Met
First Prior Year (2022-23)	(5,984,617.00)	138,936,530.00	4.3%	Not Met
Budget Year (2023-24) (Information only)	(2,192,575.00)	144,570,853.00		

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)

Deficit spending in FY 2022-23 and FY 2023-24 are primarily due to 6% increase in salary settlement for both years.

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	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	11,000,842.44	16,845,842.17	N/A	Met
Second Prior Year (2021-22)	15,366,778.17	21,063,656.21	N/A	Met
First Prior Year (2022-23)	16,335,113.78	22,273,948.18	N/A	Met
Budget Year (2023-24) (Information only)	16,289,331.18			

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.)	8,779	8,779	8,779
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)	215,539,226.00	215,920,988.00	216,511,452.00
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)	215,539,226.00	215,920,988.00	216,511,452.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,466,176.78	6,477,629.64	6,495,343.56
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)	6,466,176.78	6,477,629.64	6,495,343.56

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,380,488.45	2,391,940.31	2,409,653.23
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,148,272.00	2,575,048.00	3,234,663.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	4,085,688.33	4,085,688.33	4,085,688.33
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,614,448.78	9,052,676.64	9,730,004.56
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.19%	4.49%
District's Reserve Standard (Section 10B, Line 7):	6,466,176.78	6,477,629.64	6,495,343.56
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(33,077,185.00)			
Budget Year (2023-24)	(32,805,687.00)	(271,498.00)	(.8%)	Met
1st Subsequent Year (2024-25)	(32,171,990.00)	(633,697.00)	(1.9%)	Met
2nd Subsequent Year (2025-26)	(33,301,100.00)	1,129,110.00	3.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	889,531.00			
Budget Year (2023-24)	0.00	(889,531.00)	(100.0%)	Not 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)	215,132.00			
Budget Year (2023-24)	250,000.00	34,868.00	16.2%	Not Met
1st Subsequent Year (2024-25)	250,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	250,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

There was another one-time transfer from Fund 20 to Fund 01 for COVID related expenditures in FY 2022-23. This transfer is no longer needed in the budget year.

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

Explanation:

(required if NOT met)

Additional transfer out fund needed to support fund 67 from fund 01.

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

Project Information:

(required if YES)

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?

No

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:

Some classified employees with 20 years or more of service may receive medical benefits (employee only) until age 67.

- 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

1,135,916

- 4 OPEB Liabilities

a. Total OPEB liability

39,418,334.00

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

0.00

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

39,418,334.00

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

6/30/2022

- 5 OPEB Contributions

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

1,097,630.00

1,299,000.00

1,463,864.00

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

1,135,916.00

1,299,000.00

1,463,864.00

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

1,097,630.00

1,299,000.00

1,463,864.00

d. Number of retirees receiving OPEB benefits

214.00

214.00

214.00

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 STA) (If No, skip items 2-4)

Yes

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

3 Self-Insurance Liabilities

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

6,113,000.00
2,292,256.00

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)
2,256,000.00	2,256,000.00	2,256,000.00
2,046,753.00	2,046,753.00	2,046,753.00

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	773.14	783.51	783.51	783.51

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:

Oct 12, 2022

- 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:

Oct 12, 2022

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

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

No	No	No
5957998	6136738	6320840
55.0%	55.0%	55.0%
3.0%	3.0%	3.0%

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
862343	879590	898466
1.0%	1.0%	1.0%

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)
--------------------------	----------------------------------	----------------------------------

No	No	No
No	No	No

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	498.41	500.32	500.32	500.32

Classified (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:

Oct 26, 2022

- 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:

Oct 26, 2022

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

No	No	No
6403627	6595736	6793608
80.0%	80.0%	80.0%
3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
958055	996378	1040192
2.7%	2.7%	2.7%

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

1. Are savings from attrition included in the budget and MYPs?

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	104.65	117.65	117.65	117.65

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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")

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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)
No	No	No
1038676	1069836	1101931
80.0%	80.0%	80.0%
3.0%	3.0%	3.0%

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)
Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 14, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

Berkeley Unified

Alameda 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)

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

Berkeley Unified

Alameda 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)

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1100	9500	(\$7,429.72)
Explanation: This will be corrected during year-end closing.			
01	3210	9500	(\$6,056.25)
Explanation: This will be corrected during year-end closing.			
01	3212	9200	(\$159,019.12)
Explanation: This will be corrected during year-end closing.			
01	7422	9500	(\$1,522.01)
Explanation: This will be corrected during year-end closing.			
12	9010	9500	(\$51,507.22)
Explanation: This will be corrected during year-end closing.			
25	9010	9200	(\$8,026.85)
Explanation: This will be corrected during year-end closing.			
51	9010	9200	(\$2,783.16)
Explanation: This will be corrected during year-end closing.			

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
67	0000	(\$162,060.83)
Explanation: This will be corrected during year-end closing.		
Total of negative resource balances for Fund 67		(\$162,060.83)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9290	(\$19,638.24)
Explanation: This will be corrected during year-end closing.			
01	0000	9590	(\$6,108.00)
Explanation: This will be corrected during year-end closing.			
01	1100	9290	(\$295,939.15)
Explanation: This will be corrected during year-end closing.			
01	3210	9290	(\$346,974.00)
Explanation: This will be corrected during year-end closing.			
01	3212	9290	(\$19,150.00)
Explanation: This will be corrected during year-end closing.			
01	3215	9290	(\$88,752.00)
Explanation: This will be corrected during year-end closing.			
01	3216	9290	(\$82,540.00)
Explanation: This will be corrected during year-end closing.			
01	3219	9290	(\$137,960.00)
Explanation: This will be corrected during year-end closing.			
01	3305	9290	(\$340,858.00)
Explanation: This will be corrected during year-end closing.			
01	3308	9290	(\$20,350.72)
Explanation: This will be corrected during year-end closing.			
01	3310	9290	(\$722,001.24)
Explanation: This will be corrected during year-end closing.			
01	3315	9290	(\$16,610.47)
Explanation: This will be corrected during year-end closing.			
01	3327	9290	(\$30,044.22)
Explanation: This will be corrected during year-end closing.			
01	3385	9290	(\$54,512.91)
Explanation: This will be corrected during year-end closing.			
01	3550	9290	(\$33,430.47)
Explanation: This will be corrected during year-end closing.			
01	4127	9290	(\$54,877.00)
Explanation: This will be corrected during year-end closing.			
01	6300	9290	(\$321,705.43)
Explanation: This will be corrected during year-end closing.			
01	6385	9290	(\$40,500.00)
Explanation: This will be corrected during year-end closing.			
01	6520	9290	(\$42,600.00)
Explanation: This will be corrected during year-end closing.			
21	0000	5200	(\$64,207.00)
Explanation: This will be corrected during year-end closing.			
67	0000	9790	(\$162,060.83)
Explanation: This will be corrected during year-end closing.			

Export Log
Period: Budget, July 1
Type of Export: Official

=====

LEA: 01-61143-0000000 Berkeley Unified

Official Check for LEA: 01-61143-0000000 is good

Export of USER General Ledger started at 6/8/2023, 6:02:32 PM

OFFICIAL Header for LEA: 01-61143-0000000 Berkeley Unified
VERSION SACS V5.1

- Fiscal year: 2022-23
- Type of data: Estimated Actuals
- Number of records exported in group 1: 2607

- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 2: 2235

Export USER General Ledger completed at 6/8/2023, 6:02:32 PM

Export of Supplementals (USER ELEMENTs) started at 6/8/2023, 6:02:32 PM

- Fiscal year: 2022-23
- Type of data: Estimated Actuals
- Number of records exported in group 3: 423

- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 4: 2500

Export of supplementals (USER ELEMENTs) completed at 6/8/2023, 6:02:32 PM

Export of TRC Explanations started at 6/8/2023, 6:02:32 PM

- Fiscal year: 2022-23
- Type of data: Estimated Actuals
- Number of records exported in group 5: 70

- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 6: 41

Export of TRC Explanations completed at 6/8/2023, 6:02:32 PM

Export of TRC Log started at 6/8/2023, 6:02:32 PM

- Fiscal year: 2022-23
- Type of data: Estimated Actuals
- Number of records exported in group 7: 82

- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 8: 56

Export of TRC Log completed at 6/8/2023, 6:02:32 PM

OFFICIAL END for LEA: 01-61143-0000000 Berkeley Unified

Exported to file: 01611430000000_BS1_2023-24_E8BEKBF9M5_OFFICIAL.DAT