

2023 – 2024

Adopted Budget

District Certification



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 33128, 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: 58 S. Lincoln St. Stockton, CA 95203

Date: 06/16/2023

Adoption Date:

Signed:

June 27, 2023

S. J. R. R. R.

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 56 S. Lincoln St. Stockton, CA 95203

Date: 06/16/2023

Time: 12:00pm - 5:00pm

Contact person for additional information on the budget reports:

Name: Joann Juarez

Title: Interim Chief Business Official

Telephone: 209-633-7000 x 2091

E-mail: joannjuarez@stocktonusd.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
51	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
52	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
53	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	
54	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	
55	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	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	
	• If yes, are they lifetime benefits?	X	
	• If yes, do benefits continue beyond age 65?	X	
	• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-Insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	
			X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:	
	• Certificated? (Section S8A, Line 1)		X
	• Classified? (Section S8B, Line 1)		X
	• Management/supervisor/confidential? (Section S8C, Line 1)		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:	06/27/2023	
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

2023 – 2024

Adopted Budget

Criteria & Standards



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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):	28,982.85	
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	32,750	32,923		
Charter School				
Total ADA	32,750	32,923	N/A	Met
Second Prior Year (2021-22)				
District Regular	32,922	33,073		
Charter School				
Total ADA	32,922	33,073	N/A	Met
First Prior Year (2022-23)				
District Regular	32,570	32,422		
Charter School		0		
Total ADA	32,570	32,422	0.5%	Met
Budget Year (2023-24)				
District Regular	31,312			
Charter School	0			
Total ADA	31,312			

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): 28,982.9

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	35,158	40,827		
Charter School				
Total Enrollment	35,158	40,827	N/A	Met
Second Prior Year (2021-22)				
District Regular	34,155	39,803		
Charter School				
Total Enrollment	34,155	39,803	N/A	Met
First Prior Year (2022-23)				
District Regular	34,231	39,189		
Charter School				
Total Enrollment	34,231	39,189	N/A	Met
Budget Year (2023-24)				
District Regular	33,155			
Charter School				
Total Enrollment	33,155			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	32,923	40,627	
Charter School		0	
Total ADA/Enrollment	32,923	40,627	81.0%
Second Prior Year (2021-22)			
District Regular	28,861	39,803	
Charter School	0		
Total ADA/Enrollment	28,861	39,803	72.5%
First Prior Year (2022-23)			
District Regular	29,583	39,169	
Charter School			
Total ADA/Enrollment	29,583	39,169	75.5%
Historical Average Ratio:			76.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			76.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	28,983	33,155		
Charter School	0			
Total ADA/Enrollment	28,983	33,155	87.4%	Not Met
1st Subsequent Year (2024-25)				
District Regular	28,702	33,030		
Charter School				
Total ADA/Enrollment	28,702	33,030	89.9%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	29,481	32,789		
Charter School				
Total ADA/Enrollment	29,481	32,789	89.9%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.**

Explanation:
(required if NOT met)

We are putting concerted effort into increasing attendance via student incentives, social workers, and other means funded by LCAP and other sources. We expect those efforts to be productive and successful.

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)	32,570.10	31,459.18	29,849.57	29,855.72
b. Prior Year ADA (Funded)		32,570.10	31,459.18	29,849.57
c. Difference (Step 1a minus Step 1b)		(1,110.92)	(1,609.61)	(193.85)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.41%)	(5.12%)	(.65%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		414,681,795.00	416,785,477.00	425,192,853.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		34,078,623.55	16,421,347.79	13,988,844.88
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		4.81%	(1.18%)	2.64%
LCFF Revenue Standard (Step 3, plus/minus 1%):				
		3.81% to 5.81%	-2.18% to -0.18%	1.64% to 3.64%

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)	77,122,321.00	77,122,321.00	77,122,321.00	77,122,321.00
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)	470,582,760.00	491,704,116.00	493,907,798.00	502,315,174.00
District's Projected Change in LCFF Revenue:		4.48%	.45%	1.70%
LCFF Revenue Standard		3.81% to 5.81%	-2.18% to -0.18%	1.64% to 3.64%
Status:		Met	Not 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)

Changes are due to COLA adjustments.

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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	298,391,128.36	325,866,338.08	91.5%
Second Prior Year (2021-22)	304,652,899.69	333,580,508.66	91.3%
First Prior Year (2022-23)	327,841,360.67	371,553,217.28	88.2%
	Historical Average Ratio:		90.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	335,381,479.99	399,081,946.60	84.0%	Not Met
1st Subsequent Year (2024-25)	347,375,678.56	417,139,124.82	83.3%	Not Met
2nd Subsequent Year (2025-26)	349,016,411.71	420,853,889.76	82.9%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Using ESSER funds to supplement benefit and salary costs.

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):	4.81%	(1.18%)	2.64%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.19% to 14.81%	-11.18% to 8.82%	-7.36% to 12.64%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.19% to 9.81%	-6.18% to 3.82%	-2.36% to 7.64%

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)	78,072,131.00		
Budget Year (2023-24)	224,252,388.00	183.60%	Yes
1st Subsequent Year (2024-25)	39,728,263.00	(82.28%)	Yes
2nd Subsequent Year (2025-26)	39,728,263.00	0.00%	No

Explanation:
(required if Yes)

Increase is due to one time revenues. Decreases are due to the removal of one time prior year revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	170,386,589.00		
Budget Year (2023-24)	119,426,206.00	(29.91%)	Yes
1st Subsequent Year (2024-25)	112,266,038.07	(6.00%)	No
2nd Subsequent Year (2025-26)	114,860,845.61	2.31%	No

Explanation:
(required if Yes)

Increase is due to one time revenues. Decrease is due to the removal of one time prior year revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	11,644,609.00		
Budget Year (2023-24)	8,930,728.92	(22.84%)	Yes
1st Subsequent Year (2024-25)	8,447,101.84	(5.42%)	No
2nd Subsequent Year (2025-26)	8,752,286.85	3.61%	No

Explanation:
(required if Yes)

Variances are primarily due to one time funding.

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

First Prior Year (2022-23)	45,024,165.03		
Budget Year (2023-24)	210,202,240.08	366.87%	Yes
1st Subsequent Year (2024-25)	89,058,358.92	(57.63%)	Yes
2nd Subsequent Year (2025-26)	50,994,904.27	(42.74%)	Yes

Explanation:
(required if Yes)

Increase is due to one time expenses. Decrease is due to the removal of one time prior year expenses.

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

First Prior Year (2022-23)	73,966,204.71		
Budget Year (2023-24)	78,401,790.77	7.35%	No
1st Subsequent Year (2024-25)	73,031,588.12	(8.02%)	Yes
2nd Subsequent Year (2025-26)	73,530,868.51	.68%	No

Explanation:
(required if Yes)

Decrease is due to the removal of one time prior year expenses.

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

First Prior Year (2022-23)	281,003,329.00		
Budget Year (2023-24)	352,609,302.92	35.10%	Not Met
1st Subsequent Year (2024-25)	180,441,402.91	(54.50%)	Not Met
2nd Subsequent Year (2025-26)	183,341,385.46	1.81%	Met

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

First Prior Year (2022-23)	118,990,369.74		
Budget Year (2023-24)	289,604,030.83	143.38%	Not Met
1st Subsequent Year (2024-25)	162,089,928.04	(44.03%)	Not Met
2nd Subsequent Year (2025-26)	124,525,772.78	(23.17%)	Not 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)

Increase is due to one time revenues. Decreases are due to the removal of one time prior year revenues.

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

Increase is due to one time revenues. Decrease is due to the removal of one time prior year revenues.

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

Variances are primarily due to one time funding.

- 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)

Increase is due to one time expenses. Decrease is due to the removal of one time prior year expenses.

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

Decrease is due to the removal of one time prior year expenses.

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, 3228, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7890.

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7899, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7890)

744,387,130.60

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

0.00

3% Required

Budgeted Contribution*

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

744,387,130.60

22,331,613.92

22,331,614.00

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)

6. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	10,948,266.27	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	100,394,638.00	0.00	130,069,346.03
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	(2.75)	0.00
e. Available Reserves (Lines 1a through 1d)	100,394,638.00	10,948,265.52	130,069,346.03
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	532,860,507.64	547,413,413.84	685,574,012.69
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)	532,860,507.64	547,413,413.84	685,574,012.69
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.8%	2.0%	19.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.3%	.7%	6.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(5,819,613.12)	326,760,602.86	1.8%	Met
Second Prior Year (2021-22)	27,897,746.20	333,580,506.66	N/A	Met
First Prior Year (2022-23)	(18,689,491.28)	426,219,238.28	4.4%	Met
Budget Year (2023-24) (Information only)	(11,954,503.68)	418,220,666.60		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

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

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

District Estimated P-2 ADA (Form A, Lines A8 and C4):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	128,618,176.94	138,889,034.28	N/A		Met
Second Prior Year (2021-22)	139,370,702.83	133,191,885.93	4.4%		Not Met
First Prior Year (2022-23)	137,711,022.64	151,417,181.22	N/A		Met
Budget Year (2023-24) (Information only)	132,727,889.94				

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)

Original budget overestimated beginning balance. We believe 2nd Interim beginning fund balance was changed inadvertently and we have changed it to the correct amount for estimated actuals, which is generating the 'Not Met'. Now showing the true number for estimated actuals.

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.)	28,983	29,756	29,535
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)	925,629,503.60	689,396,481.11	655,327,158.44
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)	925,629,503.60	689,396,481.11	655,327,158.44
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	27,768,885.11	20,681,894.43	19,659,614.75
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)	27,768,885.11	20,681,894.43	19,559,814.75

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)	27,768,885.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9780) (Form MYP, Line E1c)	0.00	112,288,705.85	107,349,059.67
4. General Fund - Negative Ending Balances In Restricted Resources (Fund 01, Object 978Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9780) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	27,768,885.00	112,288,705.65	107,349,059.67
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	18.29%	16.38%
District's Reserve Standard (Section 10B, Line 7):	27,768,885.11	20,681,894.43	19,559,814.75
Status:	Not 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 NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Reserves are off, due to rounding, by \$0.11.

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?

Yes

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:

The District is utilizing ESSER (Elementary & Secondary School Emergency Relief Funds) for the restoration of positions. These funds expire in 2024 and will need to be incorporated into the Unrestricted General Fund.

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:

85. 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

85A. 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)	(66,313,103.00)			
Budget Year (2023-24)	(85,973,965.00)	19,660,862.00	29.6%	Not Met
1st Subsequent Year (2024-25)	(82,639,714.50)	(3,334,250.50)	(3.9%)	Met
2nd Subsequent Year (2025-26)	(83,925,486.90)	1,285,772.40	1.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	51,621.00			
Budget Year (2023-24)	0.00	(51,621.00)	(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)	55,220,942.00			
Budget Year (2023-24)	19,138,720.00	(36,082,222.00)	(65.3%)	Not Met
1st Subsequent Year (2024-25)	500,000.00	(18,638,720.00)	(97.4%)	Not Met
2nd Subsequent Year (2025-26)	500,000.00	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.

85B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Transfers out totaled \$19,660,860.00, and was not included in the contribution calculation.

- 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)

One time transfers in FY 22-23.

- 1c. 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)

FY 22-23 One time transfers out Fund 08, 12, and 17 removed. FY 23-24 one time transfer out Fund 17 removed.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	17	Fund 25	Fund 25	24,160,000
General Obligation Bonds	32	Fund 61 through Fund 72	Fund 61 through Fund 72	778,708,805
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				802,868,805

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	2,618,000	2,615,000	2,618,000	2,612,500
General Obligation Bonds	18,750,000	18,830,000	18,588,028	
Supp Early Retirement Program				
State School Building Loans	605,000	605,000	605,000	
Compensated Absences	2,171,198	2,171,198	2,171,198	2,171,198
Other Long-term Commitments (continued):				
Total Annual Payments:	24,145,198	22,221,198	21,980,226	4,783,698
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

86B. 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)

86C. 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)

87. 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.).

87A. 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?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
5,172,876	0

4. OPEB Liabilities

a. Total OPEB liability

128,381,815.00

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

0.00

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

128,381,815.00

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

11,210,041.00

11,210,041.00

11,210,041.00

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

6,636,067.88

6,626,263.89

6,626,263.89

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

0.00

0.00

0.00

d. Number of retirees receiving OPEB benefits

638.00

638.00

638.00

67B. 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 57A) (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

21,986,174.25

0.00

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)
15,000,000.00	15,000,000.00	15,000,000.00
15,000,000.00	15,000,000.00	15,000,000.00

SB. 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.

SB.A. 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	2454	2454	2454	2454

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations will be presented to the Board on 06/20/2023

Negotiations Settled

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

Jun 20, 2023

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

No

If Yes, date of Superintendent and CBO certification:

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

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)?

No

No

No

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

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:

--

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)

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

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

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

Certificated (Non-management) - Other

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

88B. 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	2020	2020	2020	2020

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

There are two settlements for FY 22/23 that will be presented to the Board on 06/20/2023 for negotiations. CSEA - (821) PERB Agreement and CSEA - (885) MOU

Negotiations Settled

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

Jun 20, 2023

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

No

If Yes, date of Superintendent and CBO certification:

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

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)?

No

No

No

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

- 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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

Classified (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?

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	233	233	233	233

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Negotiations will be presented to the Board on 06/20/2023.

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)
No	No	No

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

\$9. 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 27, 2023

\$10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

No
No
Yes
No
No
No
Yes
No
Yes

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

Comments:
(optional)

A9. A new Superintendent has been appointed for FY 23/24 and the chief business official will return to their previous role.

End of School District Budget Criteria and Standards Review

2023 – 2024

Adopted Budget

**Average Daily
Attendance**



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)	29,562.51	29,616.70	32,422.46	28,982.85	29,724.11	31,311.54
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)	29,562.51	29,616.70	32,422.46	28,982.85	29,724.11	31,311.54
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	147.64	147.64	147.64	147.64	147.64	147.64
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)	147.64	147.64	147.64	147.64	147.64	147.64
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	29,710.15	29,764.34	32,570.10	29,130.49	29,871.75	31,458.18
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 48380]						
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	1,757.99	1,757.99	1,757.99	1,757.99	1,757.99	1,757.99
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)	1,757.99	1,757.99	1,757.99	1,757.99	1,757.99	1,757.99
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,757.99	1,757.99	1,757.99	1,757.99	1,757.99	1,757.99

2023 – 2024

Adopted Budget

**Multi Year
Projections**



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	478,645,030.00	0.23%	479,769,841.00	1.52%	487,046,117.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,913,195.00	-0.78%	6,859,268.87	-1.01%	6,790,152.83
4. Other Local Revenues	8600-8799	6,681,902.92	-3.69%	6,435,248.84	1.06%	6,503,480.85
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(85,973,965.00)	-3.88%	(82,639,714.50)	1.56%	(83,925,486.90)
6. Total (Sum lines A1 thru A5c)		406,266,162.92	1.02%	410,424,644.21	1.46%	416,414,243.78
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				164,292,488.28		167,505,821.75
b. Step & Column Adjustment				3,213,333.47		164,313.09
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	164,292,488.28	1.98%	167,505,821.75	0.10%	167,670,134.84
2. Classified Salaries						
a. Base Salaries				58,901,596.18		67,684,387.19
b. Step & Column Adjustment				8,782,791.01		1,276,258.86
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,901,596.18	14.91%	67,684,387.19	1.89%	68,960,646.05
3. Employee Benefits	3000-3999	112,187,395.53	0.00%	112,185,469.62	0.18%	112,385,630.82
4. Books and Supplies	4000-4999	28,877,409.45	-0.32%	28,785,770.40	2.64%	29,545,714.77
5. Services and Other Operating Expenditures	5000-5999	45,065,471.16	3.06%	46,445,610.86	2.68%	47,688,526.28
6. Capital Outlay	6000-6999	655,510.00	0.00%	655,510.00	0.00%	655,510.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,009,789.00	3.11%	1,041,171.00	3.37%	1,076,236.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,907,713.00)	-39.83%	(7,164,616.00)	-0.50%	(7,128,509.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,138,720.00	-97.39%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		418,220,686.60	-0.14%	417,639,124.82	0.89%	421,353,889.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,954,503.68)		(7,214,480.61)		(4,939,645.98)

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)		132,727,689.94		120,773,186.26		113,558,705.65
2. Ending Fund Balance (Sum lines C and D1)		120,773,186.26		113,558,705.65		108,619,059.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,270,000.00		1,270,000.00		1,270,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	56,245,201.59				
d. Assigned	9780	35,489,099.67				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,768,885.00				
2. Unassigned/Unappropriated	9790	0.00		112,288,705.65		107,349,059.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		120,773,186.26		113,558,705.65		108,619,059.67
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,768,885.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		112,288,705.65		107,349,059.67
(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)		27,768,885.00		112,288,705.65		107,349,059.67
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.						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	224,252,368.00	-82.28%	39,728,263.00	0.00%	39,728,263.00
3. Other State Revenues	8300-8599	112,513,011.00	-6.32%	105,406,769.20	2.53%	108,070,692.78
4. Other Local Revenues	8600-8799	2,248,826.00	-10.54%	2,011,853.00	11.78%	2,248,826.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	85,973,965.00	-3.88%	82,639,714.50	1.56%	83,925,486.90
6. Total (Sum lines A1 thru A5c)		424,988,170.00	-45.93%	229,786,599.70	1.82%	233,973,268.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				68,206,388.00		53,902,304.91
b. Step & Column Adjustment				(14,304,083.09)		445,272.21
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	68,206,388.00	-20.97%	53,902,304.91	0.83%	54,347,577.12
2. Classified Salaries						
a. Base Salaries				48,271,634.00		38,315,315.17
b. Step & Column Adjustment				(9,956,318.83)		720,044.57
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,271,634.00	-20.63%	38,315,315.17	1.88%	39,035,359.74
3. Employee Benefits	3000-3999	84,349,254.39	-14.75%	71,910,944.04	0.91%	72,584,661.70
4. Books and Supplies	4000-4999	181,324,830.61	-66.76%	60,272,589.52	-64.41%	21,449,189.50
5. Services and Other Operating Expenditures	5000-5999	34,336,319.61	-22.57%	26,585,957.26	-2.80%	25,842,342.23
6. Capital Outlay	6000-6999	80,455,349.39	-81.30%	15,048,281.39	0.00%	15,048,281.39
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,149.00	0.00%	61,149.00	0.00%	61,149.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,403,912.00	-45.59%	5,660,815.00	-0.64%	5,624,708.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		507,408,837.00	-46.44%	271,757,356.29	-13.90%	233,973,268.68
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(82,420,667.00)		(41,970,756.59)		0.00

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)		124,877,939.59		42,457,272.59		486,516.00
2. Ending Fund Balance (Sum lines C and D1)		42,457,272.59		486,516.00		486,516.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	42,457,272.59		486,516.00		486,516.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,457,272.59		486,516.00		486,516.00
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.						

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	478,645,030.00	0.23%	479,769,841.00	1.52%	487,046,117.00
2. Federal Revenues	8100-8299	224,252,368.00	-82.28%	39,728,263.00	0.00%	39,728,263.00
3. Other State Revenues	8300-8599	119,428,206.00	-6.00%	112,266,038.07	2.31%	114,860,845.61
4. Other Local Revenues	8800-8799	8,930,728.92	-5.42%	8,447,101.84	3.61%	8,752,286.85
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		831,254,332.92	-22.98%	640,211,243.91	1.59%	650,387,512.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				232,498,876.28		221,408,126.66
b. Step & Column Adjustment				(11,090,749.62)		609,585.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	232,498,876.28	-4.77%	221,408,126.66	0.28%	222,017,711.96
2. Classified Salaries						
a. Base Salaries				107,173,230.18		105,999,702.36
b. Step & Column Adjustment				(1,173,527.62)		1,996,303.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	107,173,230.18	-1.09%	105,999,702.36	1.88%	107,996,005.79
3. Employee Benefits	3000-3999	196,536,649.92	-8.33%	184,088,413.66	0.46%	184,950,292.52
4. Books and Supplies	4000-4999	210,202,240.06	-57.63%	89,058,359.92	-42.74%	50,994,904.27
5. Services and Other Operating Expenditures	5000-5999	79,401,780.77	-8.02%	73,031,568.12	0.68%	73,530,868.51
6. Capital Outlay	6000-6999	81,110,859.39	-80.64%	15,703,791.39	0.00%	15,703,791.39
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,070,938.00	2.93%	1,102,320.00	3.18%	1,137,385.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,503,801.00)	0.00%	(1,503,801.00)	0.00%	(1,503,801.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,138,720.00	-97.39%	500,000.00	0.00%	500,000.00
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)		925,629,503.60	-25.52%	689,396,481.11	-4.94%	655,327,158.44
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(94,375,170.68)		(49,185,237.20)		(4,939,645.98)

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)		257,605,629.53		163,230,458.85		114,045,221.65
2. Ending Fund Balance (Sum lines C and D1)		163,230,458.85		114,045,221.65		109,105,575.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,270,000.00		1,270,000.00		1,270,000.00
b. Restricted	9740	42,457,272.59		486,516.00		486,516.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	56,245,201.59		0.00		0.00
d. Assigned	9780	35,489,099.67		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,768,885.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		112,288,705.65		107,349,059.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		163,230,458.85		114,045,221.65		109,105,575.67
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,768,885.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		112,288,705.65		107,349,059.67
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		27,768,885.00		112,288,705.65		107,349,059.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		16.29%		16.38%
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)						
		28,982.85		29,756.00		29,535.15
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		925,629,503.60		689,396,481.11		655,327,158.44
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)						
		925,629,503.60		689,396,481.11		655,327,158.44
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)						
		27,768,885.11		20,681,894.43		19,659,814.75
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)						
		27,768,885.11		20,681,894.43		19,659,814.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		NO		YES		YES

2023 – 2024

Adopted Budget

Indirect Cost Rate



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)

18,030,243.00

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.

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)

517,618,322.81

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)

3.48%

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.

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)

21,388,010.87

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

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

5,078,734.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	107,950.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	215,527.00
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)	2,167,997.93
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)	50,827.21
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)	29,009,047.01
9. Carry-Forward Adjustment (Part IV, Line F)	808,991.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,818,038.68
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	371,174,476.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	77,039,134.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	80,542,532.88
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,552,542.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	258.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,197,204.00
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)	5,047,222.00
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)	696,976.00
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)	60,130,793.25
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)	1,796,053.79
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)	5,543,638.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	18,845,608.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,443,428.00
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)	643,009,867.43
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)	4.51%
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)	4.64%

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)	29,009,047.01
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,507,000.53
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 (4.62%) times Part III, Line B19); zero if negative	808,991.67
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.62%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	808,991.67
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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)	808,991.67

Approved
indirect cost
rate: 4.62%
Highest rate
used in any
program: 4.62%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2800	11,711,899.00	541,090.00	4.62%
01	3010	17,775,671.00	821,235.00	4.62%
01	3182	1,101,357.00	50,882.00	4.62%
01	3212	36,345,135.00	1,374,001.00	3.78%
01	3213	986,901.00	45,595.00	4.62%
01	3305	1,217,037.00	56,249.00	4.62%
01	3308	46,501.00	2,148.00	4.62%
01	3310	7,029,879.00	324,780.00	4.62%
01	3312	738,597.00	34,129.00	4.62%
01	3315	253,862.00	11,728.00	4.62%
01	3327	507,342.00	23,439.00	4.62%
01	3345	2,446.00	113.00	4.62%
01	3385	64,413.00	2,976.00	4.62%
01	3386	43,013.00	1,987.00	4.62%
01	3395	29,948.00	1,384.00	4.62%
01	3410	401,540.00	18,551.00	4.62%
01	3550	333,401.00	15,403.00	4.62%
01	4035	1,513,374.00	68,831.00	4.42%
01	4127	368,603.00	17,029.00	4.62%
01	4203	982,758.00	45,329.00	4.61%
01	4510	57,746.00	2,667.00	4.62%
01	5630	96,662.00	4,466.00	4.62%
01	5632	23,742.00	1,097.00	4.62%
01	5634	288,016.00	13,306.00	4.62%
01	6010	2,511,322.00	110,899.00	4.42%
01	6053	515,936.00	23,836.00	4.62%
01	6266	310,682.00	14,354.00	4.62%
01	6385	340,138.00	13,520.00	3.97%
01	6387	1,157,414.16	53,365.00	4.61%
01	6500	73,880,266.00	3,413,268.00	4.62%
01	6510	2,236,749.00	103,337.00	4.62%
01	6512	376,912.00	17,413.00	4.62%
01	6515	71,652.00	3,310.00	4.62%
01	6520	227,184.00	10,496.00	4.62%
01	6536	91,341.00	3,073.00	3.38%
01	6537	455,882.00	21,062.00	4.62%
01	6546	2,229,451.00	102,687.00	4.61%
01	6547	626,953.00	28,473.00	4.54%

Stockton Unified
San Joaquin County

Budget, July 1
2022-23 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

39 68676 0000000
Form ICR
E8BD92PJZB(2023-24)

01	6690	263,082.00	12,154.00	4.62%
01	7085	283,314.00	11,558.00	4.08%
01	7220	151,995.00	7,022.00	4.62%
01	7412	189,336.00	8,630.00	4.56%
01	7422	1,314,570.00	60,733.00	4.62%
01	7810	2,845,138.00	131,538.00	4.62%
01	8150	15,020,113.00	693,929.00	4.62%
01	9010	6,491,525.61	31,470.00	0.48%
09	2600	201,835.00	9,325.00	4.62%
09	6266	9,248.00	427.00	4.62%
09	6762	5,312.00	245.00	4.61%
09	7435	5,112.00	236.00	4.62%
09	7510	8,976.00	415.00	4.62%
11	6391	4,255,787.00	187,935.00	4.42%
12	5059	127,993.00	5,459.00	4.27%
12	5210	316,161.00	14,138.00	4.47%
12	6052	9,540.00	441.00	4.62%
12	6105	8,923,948.00	412,286.00	4.62%
12	6128	226,565.00	9,802.00	4.33%
12	9010	8,844,620.00	390,577.00	4.42%
13	5310	13,754,497.00	607,396.00	4.42%
13	5320	356.00	15.00	4.21%

2023 – 2024

Adopted Budget

Reasons for Excess Reserves



District: Stockton Unified School District

2023-24 Budget Development

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B) requires providing all of the following for public review and discussion:

(i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:

Objects 9780/9789/9790:

	<u>2023-24 MYP</u>	<u>2024-25 MYP</u>	<u>2025-26 MYP</u>
Fund 01: General Fund	\$163,230,458.85	\$114,045,221.65	\$109,105,575.67
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects	\$63,489,354.85	\$63,489,354.85	\$63,489,354.85
Total Assigned and Unassigned Ending Fund Balances	\$226,719,813.70	\$177,534,576.50	\$172,594,930.52
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
General Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$925,629,503.60	\$689,396,481.11	\$655,327,158.44
Less District Minimum Reserve for Economic Uncertainties	\$27,768,885.00	\$20,681,894.00	\$19,659,815.00
Remaining Balance to Substantiate Need	\$198,950,928.70	\$156,852,682.50	\$152,935,115.52

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:

<u>Fund</u>	<u>Description of Reason</u>	<u>2023-24 MYP</u>	<u>2024-25 MYP</u>	<u>2025-26 MYP</u>
01	Assigned to Revolving Cash	\$70,000.00	\$70,000.00	\$70,000.00
01	Assigned to Stores	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
01	Assigned to Contract Repayment (IAQ)	\$6,604,857.00	\$6,604,857.00	\$6,604,857.00
01	Restricted	\$42,457,272.59	\$486,516.00	\$486,516.00
01	June 28, 2022 Board Approved Committed Funds	\$56,245,201.59	\$56,245,201.59	\$56,245,201.59
01	CSESAP- 7415	\$588,457.00	\$0.00	\$0.00
01	Other Assignments	\$28,295,785.67	\$28,756,753.06	\$24,839,186.08
17	7% Board Approved Additional Reserves	\$63,489,354.85	\$63,489,354.85	\$63,489,354.85
Total of Substantiated Needs		\$198,950,928.70	\$156,852,682.50	\$152,935,115.52
Remaining Unsubstantiated Balance		\$0.00	\$0.00	\$0.00

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

2023 – 2024

Adopted Budget

Worker's Comp



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:	\$ 28,344,000.00
Less: Amount of total liabilities reserved in budget:	\$ 24,848,000.00
Estimated accrued but unfunded liabilities:	\$ 4,796,000.00

☐ 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


Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 27, 2023

For additional information on this certification, please contact:

Name: Joann Juarez
Title: Interim Chief Business Official
Telephone: 209-833-7000 x2091
E-mail: joannjuarez@stocktonusd.net

2023 – 2024

Adopted Budget

Fund 01

General Fund



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8089	458,422,086.00	0.00	458,422,086.00	478,845,030.00	0.00	478,845,030.00	4.4%
2) Federal Revenue		8100-8299	0.00	79,072,131.00	79,072,131.00	0.00	224,252,368.00	224,252,368.00	183.8%
3) Other State Revenue		8300-8599	6,487,979.00	163,898,610.00	170,386,589.00	6,913,195.00	112,513,011.00	119,426,206.00	-29.9%
4) Other Local Revenue		8600-8799	6,932,765.00	2,611,824.00	11,544,609.00	6,681,902.92	2,248,826.00	8,930,728.92	-22.8%
5) TOTAL, REVENUES			473,842,850.00	245,582,565.00	719,425,415.00	492,240,127.92	339,014,205.00	831,254,332.92	15.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	169,181,948.00	63,138,139.28	232,320,087.28	164,292,488.28	68,206,368.00	232,498,876.28	0.1%
2) Classified Salaries		2000-2999	52,331,285.00	42,886,150.24	95,217,435.24	58,901,596.18	48,271,634.00	107,173,230.18	12.6%
3) Employee Benefits		3000-3999	106,328,127.87	73,203,177.72	179,531,305.59	112,187,395.53	84,349,254.39	196,536,649.92	9.5%
4) Books and Supplies		4000-4999	10,545,354.96	34,478,810.07	45,024,165.03	28,877,409.45	181,324,830.61	210,202,240.06	366.9%
5) Services and Other Operating Expenditures		5000-5999	41,504,917.45	32,461,287.26	73,966,204.71	45,065,471.16	34,336,319.61	79,401,790.77	7.3%
6) Capital Outlay		6000-6999	707,329.00	4,210,664.84	4,917,993.84	655,510.00	80,455,349.39	81,110,859.39	1,549.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	945,494.00 (9,991,239.00)	69,082.00 8,352,542.00	1,014,576.00 (1,638,697.00)	1,006,789.00 (11,807,713.00)	61,149.00 10,403,912.00	1,070,938.00 (1,503,801.00)	5.6% -8.2%
8) Other Outgo - Transfers of Indirect Costs			371,553,217.28	258,799,853.41	630,353,070.69	389,081,948.60	507,408,837.00	908,490,783.60	43.8%
9) TOTAL, EXPENDITURES		7300-7399	102,289,632.72	(13,217,288.41)	89,072,344.31	93,158,181.32	(168,394,632.00)	(75,236,450.68)	-184.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8800-8829	0.00	51,621.00	51,621.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	54,666,021.00	554,921.00	55,220,942.00	19,138,720.00	0.00	19,138,720.00	-65.3%
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	(66,313,103.00)	66,313,103.00	0.00	(85,973,965.00)	85,973,965.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(120,979,124.00)	66,809,803.00	(55,169,321.00)	(105,112,685.00)	85,973,965.00	(19,138,720.00)	-65.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(18,689,491.28)	52,592,514.59	33,903,023.31	(11,954,503.68)	(82,420,667.00)	(94,375,170.68)	-378.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	161,089,732.22	82,612,874.00	223,702,606.22	132,727,699.94	124,877,939.59	257,605,629.53	15.2%
b) Audit Adjustments		9793	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)	
c) As of July 1 - Audited (F1a + F1b)			161,089,732.22	62,612,874.00	223,702,606.22	132,727,689.94	124,877,939.59	257,605,629.53	15.2%
d) Other Restatements			(9,672,551.00)	9,672,551.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,417,181.22	72,285,425.00	223,702,606.22	132,727,689.94	124,877,939.59	257,605,629.53	15.2%
2) Ending Balance, June 30 (E + F1e)			132,727,689.94	124,877,939.59	257,605,629.53	120,773,186.26	42,457,272.59	163,230,458.85	-36.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	124,877,939.59	124,877,939.59	0.00	42,457,272.59	42,457,272.59	-86.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	56,245,201.59	0.00	56,245,201.59	56,245,201.59	0.00	56,245,201.59	0.0%
June 28, 2022 Board Approved Committed Funds	0000	9780	56,245,201.59		56,245,201.59			0.00	
June 28, 2022 Board Approved Committed Funds	0000	9780			0.00	56,245,201.59		56,245,201.59	
d) Assigned									
Other Assignments		9780	56,901,895.35	0.00	56,901,895.35	35,489,099.87	0.00	35,489,099.87	-37.8%
Assigned to Contract Repayment (IAQ)	0000	9780	6,604,857.00		6,604,857.00			0.00	
Other Assignments	0000	9780	48,908,694.44		48,908,694.44			0.00	
Assigned to Contract Repayment (IAQ)	0000	9780			0.00	6,604,857.00		6,604,857.00	
Other Assigned	0000	9780			0.00	28,295,785.76		28,295,785.76	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,310,593.00	0.00	18,310,593.00	27,768,885.00	0.00	27,768,885.00	51.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,346.00	0.00	1,346.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

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)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9280	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,346.00	0.00	1,346.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9480	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	2,251.00	2,251.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	2,251.00	2,251.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,346.00	(2,251.00)	(905.00)				
LCHF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	296,754,353.00	0.00	296,754,353.00	313,871,574.00	0.00	313,871,574.00	5.8%
Education Protection Account State Aid - Current Year		8012	96,706,076.00	0.00	96,706,076.00	100,710,221.00	0.00	100,710,221.00	4.1%
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	246,368.00	0.00	246,368.00	246,368.00	0.00	246,368.00	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	462.00	0.00	462.00	462.00	0.00	462.00	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)	
County & District Taxes									
Secured Roll Taxes		8041	38,234,614.00	0.00	38,234,614.00	38,234,614.00	0.00	38,234,614.00	0.0%
Unsecured Roll Taxes		8042	1,984,401.00	0.00	1,984,401.00	1,984,401.00	0.00	1,984,401.00	0.0%
Prior Years' Taxes		8043	27,331.00	0.00	27,331.00	27,331.00	0.00	27,331.00	0.0%
Supplemental Taxes		8044	1,869,579.00	0.00	1,869,579.00	1,869,579.00	0.00	1,869,579.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	23,989,742.00	0.00	23,989,742.00	23,989,742.00	0.00	23,989,742.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,789,824.00	0.00	10,789,824.00	10,789,824.00	0.00	10,789,824.00	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 41804)									
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			470,582,750.00	0.00	470,582,750.00	481,704,116.00	0.00	481,704,116.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8081	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8086	(12,160,664.00)	0.00	(12,160,664.00)	(13,059,086.00)	0.00	(13,059,086.00)	7.4%
Property Taxes Transfers		8087	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			458,422,086.00	0.00	458,422,086.00	478,645,030.00	0.00	478,645,030.00	4.4%
FEDERAL REVENUE									
Maintenance and Operations		9110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		9181	0.00	7,622,427.00	7,622,427.00	0.00	7,622,427.00	7,622,427.00	0.0%
Special Education Discretionary Grants		9182	0.00	2,284,586.00	2,284,586.00	0.00	1,783,684.00	1,783,684.00	-21.2%
Child Nutrition Programs		9220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		9221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		9280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		9270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildfire Reserve Funds		9280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		9281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		9285	0.00	122,837.00	122,837.00	0.00	122,837.00	122,837.00	0.0%
Pass-Through Revenues from Federal Sources		9287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	9290		19,059,955.00	19,059,955.00		41,775,961.00	41,775,961.00	119.2%

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)	
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,580,205.00	1,580,205.00		3,348,379.00	3,348,379.00	111.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		1,078,087.00	1,078,087.00		1,528,360.00	1,528,360.00	41.8%
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, 3081, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,644,199.00	1,644,199.00		5,611,277.00	5,611,277.00	241.3%
Career and Technical Education	3500-3599	8290		556,265.00	556,265.00		556,264.00	556,264.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	45,143,570.00	45,143,570.00	0.00	161,903,179.00	161,903,179.00	258.6%
TOTAL, FEDERAL REVENUE			0.00	79,072,131.00	79,072,131.00	0.00	224,252,368.00	224,252,368.00	183.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		33,348,137.00	33,348,137.00		26,364,787.00	26,364,787.00	-20.9%
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	2,005,021.00	2,005,021.00	0.00	2,005,021.00	2,005,021.00	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	1,344,833.00	0.00	1,344,833.00	1,344,833.00	0.00	1,344,833.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,143,146.00	740,782.00	5,883,928.00	5,568,362.00	2,184,590.00	7,752,952.00	31.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		6,238,876.00	6,238,876.00		9,256,760.00	9,256,760.00	48.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		378,536.00	378,536.00		329,053.00	329,053.00	-13.1%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,792,667.00	1,792,667.00		1,393,238.00	1,393,238.00	-22.3%

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)	
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	0.00	119,394,591.00	119,394,591.00	0.00	70,989,562.00	70,989,562.00	-40.6%
TOTAL, OTHER STATE REVENUE			6,487,979.00	163,898,610.00	170,386,589.00	6,913,195.00	112,513,011.00	119,426,206.00	-29.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	3,040.50	0.00	3,040.50	4,122.50	0.00	4,122.50	35.6%
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	1,147,368.00	0.00	1,147,368.00	1,147,368.00	0.00	1,147,368.00	0.0%
Interest		8660	3,743,755.00	0.00	3,743,755.00	2,372,282.00	0.00	2,372,282.00	-36.6%
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		9671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		9672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		9675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		9677	2,453,827.00	0.00	2,453,827.00	2,453,827.00	0.00	2,453,827.00	0.0%
Mitigation/Developer Fees		9681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		9689	3,333.00	0.00	3,333.00	3,333.00	0.00	3,333.00	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		8891	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8897	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8899	1,581,461.50	2,611,824.00	4,193,285.50	700,890.42	2,248,826.00	2,948,816.42	-29.7%
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	8781		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8798	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,932,785.00	2,611,824.00	11,544,609.00	6,691,802.92	2,248,826.00	8,930,728.92	-22.6%
TOTAL, REVENUES			473,842,850.00	245,582,565.00	719,425,415.00	492,240,127.92	339,014,205.00	831,254,332.92	15.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	132,967,665.00	42,221,995.28	175,189,660.28	127,039,119.28	47,420,354.00	174,459,473.28	-0.4%
Certificated Pupil Support Salaries		1200	12,868,679.00	11,568,207.00	24,436,886.00	13,069,539.00	10,553,109.00	23,622,648.00	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,423,441.00	2,948,310.00	21,371,751.00	18,718,104.00	2,722,115.00	21,440,219.00	0.3%
Other Certificated Salaries		1900	4,922,143.00	8,399,627.00	11,321,770.00	5,465,728.00	7,510,810.00	12,976,538.00	14.8%
TOTAL, CERTIFICATED SALARIES			169,181,946.00	63,138,139.28	232,320,085.28	164,292,489.28	68,206,388.00	232,498,876.28	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,032,785.00	16,540,128.00	18,572,913.00	2,371,545.00	21,530,748.00	23,902,293.00	28.7%
Classified Support Salaries		2200	20,515,334.00	10,625,706.00	31,141,040.00	21,137,958.00	10,422,633.00	31,560,591.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	4,495,536.00	3,951,348.00	8,446,884.00	4,902,548.00	3,899,582.00	8,802,130.00	4.2%
Clerical, Technical and Office Salaries		2400	14,477,940.00	4,005,793.00	18,483,733.00	19,348,948.18	3,507,572.00	22,857,518.18	23.7%
Other Classified Salaries		2900	10,809,690.00	7,763,205.24	18,572,895.24	11,139,603.00	8,911,119.00	20,050,722.00	8.0%
TOTAL, CLASSIFIED SALARIES			52,331,285.00	42,886,150.24	95,217,435.24	58,801,586.18	48,271,634.00	107,173,230.18	12.6%

Description			2022-23 Estimated Actuals		2023-24 Budget			% Diff Column C & F			
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
EMPLOYEE BENEFITS											
STRS					31,760,288.00	24,933,846.00	56,694,134.00	30,662,915.35	28,801,149.00	59,464,064.35	4.9%
PERS					12,232,742.04	14,912,403.00	27,145,145.04	14,578,149.75	16,997,716.73	31,475,868.48	16.0%
OASDI/Medicare/Alternative					6,376,663.94	4,306,919.00	10,683,602.94	6,890,178.76	5,020,444.95	11,910,623.71	11.5%
Health and Welfare Benefits					41,071,888.00	20,677,447.00	61,749,333.00	44,521,775.00	24,450,637.00	68,972,412.00	11.7%
Unemployment Insurance					1,125,150.30	544,360.00	1,669,510.30	183,249.00	809,007.69	992,266.69	-40.6%
Workers' Compensation					6,700,547.69	3,077,549.72	9,778,097.41	7,618,773.51	3,488,660.30	11,107,433.81	13.6%
OPEB, Allocated					488,064.50	254,050.00	740,114.50	593,680.16	280,266.72	873,946.88	18.1%
OPEB, Active Employees					2,886,887.00	1,561,156.00	4,448,043.00	3,453,700.00	1,789,040.00	5,252,740.00	18.1%
Other Employee Benefits					3,687,878.40	2,935,447.00	6,623,325.40	3,684,974.00	2,802,332.00	6,487,308.00	-2.1%
TOTAL, EMPLOYEE BENEFITS					106,328,127.87	73,203,177.72	179,531,305.59	112,187,395.53	84,348,254.39	196,536,649.92	9.5%
BOOKS AND SUPPLIES											
Approved Textbooks and Core Curricula Materials				4100	108,366.00	823,344.80	931,710.80	504,262.00	940,790.00	1,445,052.00	55.1%
Books and Other Reference Materials				4200	179,802.00	1,966,043.00	2,145,845.00	410,358.66	3,282,796.00	3,693,154.66	72.1%
Materials and Supplies				4300	8,350,590.96	28,221,052.40	36,571,643.36	24,598,323.11	168,219,366.74	192,817,689.85	427.2%
Noncapitalized Equipment				4400	1,906,596.00	3,385,170.87	5,291,766.87	3,364,465.68	8,801,877.87	12,166,343.55	129.9%
Food				4700	0.00	83,199.00	83,199.00	0.00	80,000.00	80,000.00	-3.8%
TOTAL, BOOKS AND SUPPLIES					10,545,354.96	34,478,810.07	45,024,165.03	28,877,409.45	181,324,830.61	210,202,240.06	366.9%
SERVICES AND OTHER OPERATING EXPENDITURES											
Subagreements for Services				5100	5,507,082.00	18,629,539.00	24,136,621.00	6,816,282.00	13,580,345.00	20,376,627.00	-15.6%
Travel and Conferences				5200	1,133,241.00	3,093,654.00	4,226,895.00	2,772,379.35	5,118,560.00	7,880,959.35	86.7%
Dues and Memberships				5300	119,476.00	4,878.00	124,354.00	144,749.00	12,595.00	157,344.00	26.5%
Insurance				5400 - 5450	3,045,195.00	0.00	3,045,195.00	3,402,783.00	0.00	3,402,783.00	11.7%
Operations and Housekeeping Services				5500	11,460,125.00	114,044.00	11,574,169.00	11,049,823.00	68,448.00	11,118,271.00	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements				5600	1,411,865.28	2,685,087.65	4,096,952.93	2,022,434.02	1,875,272.00	3,897,706.02	-4.9%
Transfers of Direct Costs				5710	(152,990.00)	152,990.00	0.00	(590,011.00)	580,011.00	0.00	0.0%
Transfers of Direct Costs - Interfund				5750	(10,182.00)	5,133.00	(5,049.00)	(44,508.00)	(127,000.00)	(171,508.00)	3,296.9%
Professional/Consulting Services and Operating Expenditures				5800	17,686,338.01	7,756,471.61	25,441,810.62	18,120,017.63	13,184,544.61	31,304,562.24	23.0%
Communications				5800	1,305,766.16	19,480.00	1,325,256.16	1,371,522.16	53,524.00	1,425,046.16	7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES					41,504,917.45	32,461,287.26	73,966,204.71	45,065,471.16	34,336,319.61	79,401,790.77	7.3%
CAPITAL OUTLAY											
Land				6100	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)	
Land Improvements		6170	93,500.00	1.00	93,501.00	93,500.00	424,050.39	517,550.39	453.5%
Buildings and Improvements of Buildings		6200	479,446.00	2,096,840.84	2,576,286.84	479,446.00	15,163,043.00	15,647,489.00	507.4%
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	134,383.00	2,113,823.00	2,248,206.00	82,564.00	64,863,256.00	64,945,820.00	2,786.8%
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			707,329.00	4,210,664.84	4,917,993.84	655,510.00	60,455,349.39	61,110,859.39	1,548.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	69,082.00	69,082.00	0.00	61,149.00	61,149.00	-11.5%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	818,494.00	0.00	818,494.00	882,788.00	0.00	882,788.00	7.8%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs									
Special Education SELPA Transfers of Appointments									
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/TP Transfers of Appointments									
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 Appointments	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			127,000.00	0.00	127,000.00	127,000.00	0.00	127,000.00	0.0%
Debt Service		7288							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)	
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)			945,494.00	69,082.00	1,014,576.00	1,005,785.00	61,149.00	1,070,938.00	5.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,352,542.00)	8,352,542.00	0.00	(10,403,912.00)	10,403,912.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,638,697.00)	0.00	(1,638,697.00)	(1,503,801.00)	0.00	(1,503,801.00)	-8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,991,239.00)	8,352,542.00	(1,638,697.00)	(11,907,713.00)	10,403,912.00	(1,503,801.00)	-8.2%
TOTAL, EXPENDITURES			371,553,217.28	258,799,653.41	630,353,070.69	395,081,946.60	507,408,837.00	906,490,783.60	43.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	51,621.00	51,621.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	51,621.00	51,621.00	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	54,666,021.00	554,921.00	55,220,942.00	19,138,720.00	0.00	19,138,720.00	-65.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			54,666,021.00	554,921.00	55,220,942.00	19,138,720.00	0.00	19,138,720.00	-65.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8874	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8879	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		7689	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	(66,313,103.00)	66,313,103.00	0.00	(85,973,965.00)	85,973,965.00	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			(66,313,103.00)	66,313,103.00	0.00	(85,973,965.00)	85,973,965.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(120,979,124.00)	65,809,803.00	(55,169,321.00)	(105,112,685.00)	85,973,965.00	(19,138,720.00)	-65.3%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	458,422,086.00	0.00	458,422,086.00	478,645,030.00	0.00	478,645,030.00	4.4%
2) Federal Revenue		8100-8299	0.00	79,072,131.00	79,072,131.00	0.00	224,252,368.00	224,252,368.00	183.6%
3) Other State Revenue		8300-8599	8,487,979.00	183,888,610.00	170,386,589.00	6,913,195.00	112,513,011.00	119,426,206.00	-29.9%
4) Other Local Revenue		8600-8799	8,932,785.00	2,811,824.00	11,544,609.00	6,681,902.92	2,248,826.00	8,930,728.92	-22.6%
5) TOTAL, REVENUES			473,842,850.00	245,582,565.00	719,425,415.00	482,240,127.92	339,014,205.00	831,254,332.92	15.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		209,065,155.87	153,590,452.71	362,655,608.59	212,548,101.56	297,489,782.61	510,047,884.17	40.8%
2) Instruction - Related Services	2000-2999		46,412,387.11	26,984,864.62	73,397,251.73	66,698,501.37	35,720,431.39	102,418,932.76	39.5%
3) Pupil Services	3000-3999		48,698,504.25	36,432,087.63	86,130,591.88	53,424,932.24	42,044,763.00	95,469,695.24	10.8%
4) Ancillary Services	4000-4999		2,565,253.00	58,804.00	2,642,057.00	1,848,873.00	58,804.00	1,905,677.00	-27.9%
5) Community Services	5000-5999		0.00	258.00	258.00	0.00	258.00	258.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		21,641,473.87	14,451,453.00	36,092,926.87	20,864,750.86	23,611,928.00	44,476,678.86	23.2%
8) Plant Services	8000-8999		41,204,948.18	27,214,851.45	68,419,800.63	42,686,988.57	108,413,721.00	151,100,719.57	120.8%
9) Other Outgo	9000-9999	Except 7600-7699	945,494.00	89,082.00	1,014,576.00	1,008,789.00	61,149.00	1,070,938.00	5.8%
10) TOTAL, EXPENDITURES			371,553,217.28	258,789,853.41	630,353,070.69	399,081,948.60	507,408,837.00	906,490,783.60	43.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			102,289,632.72	(13,217,288.41)	89,072,344.31	93,158,181.32	(168,394,632.00)	(75,236,450.68)	-184.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8800-8829	0.00	51,621.00	51,621.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	54,666,021.00	554,921.00	55,220,942.00	19,138,720.00	0.00	19,138,720.00	-65.3%
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		8880-8999	(66,313,103.00)	66,313,103.00	0.00	(65,973,965.00)	85,973,965.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(120,979,124.00)	65,809,803.00	(55,169,321.00)	(105,112,685.00)	85,973,965.00	(19,138,720.00)	-65.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(18,689,491.28)	52,592,514.59	33,903,023.31	(11,954,503.68)	(82,420,667.00)	(94,375,170.68)	-378.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		8791	161,089,732.22	62,812,874.00	223,702,606.22	132,727,888.94	124,877,938.59	257,605,828.53	15.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9753							
c) As of July 1 - Audited (F1a + F1b)			161,089,732.22	62,612,874.00	223,702,606.22	132,727,688.94	124,877,938.59	257,605,628.53	15.2%
d) Other Restatements		9795	(9,672,551.00)	9,672,551.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,417,181.22	72,285,425.00	223,702,606.22	132,727,688.94	124,877,938.59	257,605,628.53	15.2%
2) Ending Balance, June 30 (E + F1e)			132,727,688.94	124,877,938.59	257,605,628.53	120,773,186.26	42,457,272.59	163,230,458.85	-36.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711							
Stores		9712	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9713	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	124,877,938.59	124,877,938.59	0.00	42,457,272.59	42,457,272.59	-66.0%
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	56,245,201.59	0.00	56,245,201.59	56,245,201.59	0.00	56,245,201.59	0.0%
June 28, 2022 Board Approved Committed Funds	0000	9760	56,245,201.59		56,245,201.59			0.00	
June 28, 2022 Board Approved Committed Funds	0000	9760			0.00	56,245,201.59		56,245,201.59	
d) Assigned									
Other Assignments (by Resource/Object)		9780	56,901,895.35	0.00	56,901,895.35	35,489,099.67	0.00	35,489,099.67	-37.6%
Assigned to Contract Repayment (IAQ)	0000	9780	6,604,857.00		6,604,857.00			0.00	
Other Assignments	0000	9780	48,908,694.44		48,908,694.44			0.00	
Assigned to Contract Repayment (IAQ)	0000	9780			0.00	6,604,857.00		6,604,857.00	
Other Assigned	0000	9780			0.00	28,295,785.76		28,295,785.76	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,310,593.00	0.00	18,310,593.00	27,768,885.00	0.00	27,768,885.00	51.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

39 68876 0000000
Form 01
EBBD92P JZB(2023-24)

Stockton Unified
San Joaquin County

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	31,957,079.00	18,008,875.00
6268	Educator Effectiveness, FY 2021-22	8,070,470.00	8,231,250.00
6300	Lottery: Instructional Materials	356,888.20	524,474.20
6338	Special Ed: Dispute Prevention and Dispute Resolution	405,990.00	0.00
6537	Special Ed: Learning Recovery Support	276,006.00	638.00
6547	Special Education Early Intervention Preschool Grant	1,638,306.00	1,638,306.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,640,556.00	0.00
7085	Learning Communities for School Success Program	1,605,751.00	1,230,000.00
7311	Classified School Employee Professional Development Block Grant	268,750.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	486,516.00	486,516.00
7412	A-G Access/Success Grant	1,844,170.00	45,975.00
7413	A-G Learning Loss Mitigation Grant	830,905.00	216,108.00
7425	Expanded Learning Opportunities (ELO) Grant	7,581,314.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,723,123.00	0.00
7435	Learning Recovery Emergency Block Grant	39,363,818.00	0.00
7510	Low-Performing Students Block Grant	190,665.00	190,665.00
7810	Other Restricted State	1,917,045.00	1,919,045.00
8150	Ongoing & Major Maintenance Account (RIMA: Education Code Section 17070.75)	6,315,112.00	2,161,655.00
9010	Other Restricted Local	10,405,475.39	9,805,965.39
Total, Restricted Balance		124,877,939.59	42,457,272.59

2023 – 2024

Adopted Budget

Fund 08

Student Activity



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		8800-8829	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	1,543,758.00	1,543,758.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,543,758.00	1,543,758.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,543,758.00	1,543,758.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,543,758.00	1,543,758.00	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	1,543,758.00	1,543,758.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8652	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 Pupll 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		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%

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		7000-7029	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	1,543,758.00	1,543,758.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,543,758.00	1,543,758.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,543,758.00	1,543,758.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,543,758.00	1,543,758.00	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	1,543,758.00	1,543,758.00	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	1,543,758.00	1,543,758.00
Total, Restricted Balance		1,543,758.00	1,543,758.00

2023 – 2024

Adopted Budget

Fund 09
Charter Fund



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	26,649,465.00	27,846,521.00	4.5%
2) Federal Revenue		8100-8299	25,378.00	737,808.00	2,807.2%
3) Other State Revenue		8300-8599	3,441,802.00	7,490,157.00	117.6%
4) Other Local Revenue		8600-8799	241,228.00	254,982.00	5.7%
5) TOTAL, REVENUES			30,357,895.00	36,328,468.00	18.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	19,758,494.00	12,955,448.50	-34.4%
2) Classified Salaries		2000-2999	1,442,978.00	2,072,244.00	43.6%
3) Employee Benefits		3000-3999	8,877,348.20	7,517,077.20	-15.3%
4) Books and Supplies		4000-4999	1,128,960.00	31,085,514.00	2,653.6%
5) Services and Other Operating Expenditures		5000-5999	3,601,865.00	4,562,883.00	26.7%
6) Capital Outlay		6000-6999	0.00	41,943.00	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	10,648.00	213,698.00	1,906.9%
9) TOTAL, EXPENDITURES			34,820,294.20	58,448,817.70	67.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,462,399.20)	(22,120,349.70)	395.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	579,908.00	0.00	-100.0%
b) Transfers Out		7600-7629	51,621.00	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			528,285.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,934,114.20)	(22,120,349.70)	462.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,270,518.00	26,338,403.80	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,270,518.00	26,338,403.80	-13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,270,518.00	26,338,403.80	-13.0%
2) Ending Balance, June 30 (E + F1e)			26,336,403.80	4,219,054.10	-84.0%
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	6,448,349.00	3,682,655.00	-32.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,890,054.80	533,389.10	-97.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9260	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		9350	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	17,090,088.00	18,069,468.00	5.8%
Education Protection Account State Aid - Current Year		8012	6,215,680.00	6,533,588.00	5.1%
State Aid - Prior Years		8019	81,654.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	3,261,783.00	3,222,457.00	-1.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,649,485.00	27,845,521.00	4.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4810	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5830	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,379.00	737,808.00	2,807.2%
TOTAL, FEDERAL REVENUE			25,379.00	737,808.00	2,807.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	68,326.00	71,814.00	5.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8590	378,185.00	471,047.00	24.6%
After School Education and Safety (ASES)	8010	8590	0.00	0.00	0.0%
Charter School Facility Grant	8030	8590	47,344.00	174,428.00	268.4%
Drug/Alcohol/Tobacco Funds	6690, 6685	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,947,947.00	6,772,868.00	129.7%
TOTAL, OTHER STATE REVENUE			3,441,802.00	7,490,157.00	117.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	229,400.00	229,400.00	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	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	11,628.00	25,682.00	116.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			241,228.00	264,982.00	5.7%
TOTAL, REVENUES			30,357,895.00	38,328,488.00	19.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	17,521,245.00	10,295,180.50	-41.2%
Certificated Pupil Support Salaries		1200	920,588.00	1,277,960.00	38.8%
Certificated Supervisors' and Administrators' Salaries		1300	989,029.00	1,022,208.00	3.4%
Other Certificated Salaries		1900	327,632.00	360,100.00	9.9%
TOTAL, CERTIFICATED SALARIES			19,758,494.00	12,955,448.50	-34.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	50,608.00	48,908.00	-3.4%
Classified Support Salaries		2200	588,823.00	1,090,837.00	85.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	417,638.00	555,031.00	32.6%
Other Classified Salaries		2900	385,612.00	377,468.00	-2.2%
TOTAL, CLASSIFIED SALARIES			1,442,979.00	2,072,244.00	43.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,231,454.00	2,958,990.00	-30.1%
PERS		3201-3202	478,402.00	503,924.00	5.3%
OASDI/Medicare/Alternative		3301-3302	424,445.00	344,983.00	-18.7%
Health and Welfare Benefits		3401-3402	2,873,652.20	2,812,265.20	9.3%
Unemployment Insurance		3501-3502	110,002.00	45,853.00	-58.3%
Workers' Compensation		3601-3602	655,785.00	448,895.00	-31.6%
OPEB, Allocated		3701-3702	49,578.00	32,275.00	-34.6%
OPEB, Active Employees		3751-3752	198,491.00	184,227.00	10.7%
Other Employee Benefits		3901-3902	187,539.00	187,855.00	0.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			8,877,348.20	7,517,077.20	-15.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	84,383.00	849,255.00	587.9%
Books and Other Reference Materials		4200	748.00	9,842.00	1,214.0%
Materials and Supplies		4300	772,141.00	30,022,498.00	3,788.2%
Noncapitalized Equipment		4400	258,763.00	402,232.00	55.4%
Food		4700	2,924.00	1,887.00	-42.3%
TOTAL, BOOKS AND SUPPLIES			1,120,960.00	31,085,514.00	2,853.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		6100	7,072.00	7,072.00	0.0%
Travel and Conferences		6200	33,016.00	403,172.00	1,121.1%
Dues and Memberships		6300	9,015.00	21,284.00	136.1%
Insurance		6400-6450	0.00	0.00	0.0%
Operations and Housekeeping Services		6500	365,308.00	404,134.00	13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		6600	1,497,581.00	1,595,800.00	8.6%
Transfers of Direct Costs		6710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		6750	26,395.00	105,628.00	300.2%
Professional/Consulting Services and Operating Expenditures		6800	1,873,478.00	2,024,672.00	21.0%
Communications		6900	0.00	1,131.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,601,665.00	4,562,693.00	26.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	41,943.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	41,943.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	10,648.00	213,698.00	1,908.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,648.00	213,698.00	1,908.9%
TOTAL, EXPENDITURES			34,820,284.20	58,448,817.70	67.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	579,908.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			579,908.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	51,621.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			51,621.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			528,285.00	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	28,649,465.00	27,845,521.00	4.5%
2) Federal Revenue		8100-8289	25,378.00	737,808.00	2,807.2%
3) Other State Revenue		8300-8599	3,441,802.00	7,490,167.00	117.6%
4) Other Local Revenue		8600-8799	241,228.00	254,982.00	5.7%
5) TOTAL, REVENUES			30,357,885.00	38,328,488.00	19.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		28,074,447.20	47,347,448.70	81.6%
2) Instruction - Related Services	2000-2999		3,924,545.00	4,820,536.00	17.7%
3) Pupil Services	3000-3999		1,578,373.00	2,298,738.00	45.1%
4) Ancillary Services	4000-4999		0.00	80.00	New
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		10,648.00	213,898.00	1,906.0%
8) Plant Services	8000-8999		3,234,281.00	3,880,317.00	23.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,820,294.20	58,448,817.70	67.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,462,399.20)	(22,120,349.70)	395.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	579,908.00	0.00	-100.0%
b) Transfers Out		7600-7629	51,621.00	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			528,286.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,934,114.20)	(22,120,349.70)	462.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9781	30,270,518.00	28,338,403.80	-13.0%
b) Audit Adjustments		9783	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,270,518.00	28,338,403.80	-13.0%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,270,518.00	28,338,403.80	-13.0%
2) Ending Balance, June 30 (E + F1e)			28,338,403.80	4,218,054.10	-84.0%
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		9718	0.00	0.00	0.0%
b) Restricted		9740	5,448,349.00	3,882,665.00	-32.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,890,054.80	533,388.10	-97.4%
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
2600	Expanded Learning Opportunities Program	2,278,187.00	1,320,621.00
6296	Educator Effectiveness, FY 2021-22	386,572.00	68,788.00
6300	Lottery: Instructional Materials	382,673.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	648,009.00	648,009.00
7311	Classified School Employee Professional Development Block Grant	6,292.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	34,472.00	34,472.00
7412	A-G Access/Success Grant	388,171.00	388,171.00
7413	A-G Learning Loss Mitigation Grant	168,750.00	168,750.00
7420	State Learning Loss Mitigation Funds	183,006.00	183,006.00
7425	Expanded Learning Opportunities (ELO) Grant	873,277.00	788,566.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	84,372.00	84,372.00
9010	Other Restricted Local	15,588.00	0.00
Total, Restricted Balance		5,448,349.00	3,682,865.00

2023 – 2024

Adopted Budget

Fund 10

**Special Education
Pass Through**



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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		6097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
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%
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)					
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%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%

Stockton Unified
San Joaquin County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

39 65676 0000000
Form 10
ESBD92PJZB(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	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%

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

2023 – 2024

Adopted Budget

Fund 11

Adult Ed. Fund



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	884,285.00	1,129,070.00	27.7%
3) Other State Revenue		8300-8599	4,539,143.00	5,918,013.00	30.4%
4) Other Local Revenue		8600-8799	28,475.00	0.00	-100.0%
5) TOTAL, REVENUES			5,449,903.00	7,047,083.00	29.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,535,923.00	2,581,148.00	1.0%
2) Classified Salaries		2000-2999	598,015.00	612,284.00	2.7%
3) Employee Benefits		3000-3999	1,579,277.00	1,583,413.00	0.3%
4) Books and Supplies		4000-4999	178,299.00	1,325,483.00	651.8%
5) Services and Other Operating Expenditures		5000-5999	856,124.00	807,030.00	23.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	170,000.00	170,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	187,935.00	171,476.00	-8.8%
9) TOTAL, EXPENDITURES			5,901,573.00	7,230,839.00	22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,670.00)	(183,756.00)	-59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(451,670.00)	(183,756.00)	-59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	635,426.00	183,756.00	-71.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,426.00	183,756.00	-71.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,426.00	183,756.00	-71.1%
2) Ending Balance, June 30 (E + F1e)			183,756.00	0.00	-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	183,756.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
6) 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		9390	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
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	884,285.00	1,129,070.00	27.7%
TOTAL, FEDERAL REVENUE			884,285.00	1,129,070.00	27.7%
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	170,000.00	170,000.00	0.0%
Adult Education Program	6391	8590	4,150,598.00	5,565,678.00	34.1%
All Other State Revenue	All Other	8590	218,545.00	182,337.00	-16.6%
TOTAL, OTHER STATE REVENUE			4,539,143.00	5,918,013.00	30.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,880.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	5,864.00	0.00	-100.0%
Interagency Services		8677	15,847.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,884.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,475.00	0.00	-100.0%
TOTAL, REVENUES			5,449,903.00	7,047,083.00	29.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,621,968.00	1,757,930.00	-3.5%
Certificated Pupil Support Salaries		1200	404,673.00	486,975.00	20.3%
Certificated Supervisors' and Administrators' Salaries		1300	309,282.00	318,243.00	2.3%
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			2,535,923.00	2,561,148.00	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,384.00	0.00	-100.0%
Classified Support Salaries		2200	115,150.00	124,382.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	369,298.00	377,110.00	2.1%
Other Classified Salaries		2900	107,183.00	110,782.00	3.4%
TOTAL, CLASSIFIED SALARIES			596,015.00	612,274.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	576,930.00	566,973.00	-3.5%
PERS		3201-3202	201,145.00	214,388.00	6.6%
OASDI/Medicare/Alternative		3301-3302	82,848.00	87,872.00	6.1%
Health and Welfare Benefits		3401-3402	527,338.00	518,679.00	-1.6%
Unemployment Insurance		3501-3502	15,860.00	18,288.00	15.2%
Workers' Compensation		3601-3602	94,421.00	95,422.00	1.1%
OPEB, Allocated		3701-3702	7,145.00	6,889.00	-3.4%
OPEB, Active Employees		3751-3752	35,588.00	48,688.00	36.8%
Other Employee Benefits		3901-3902	38,008.00	36,454.00	-4.1%
TOTAL, EMPLOYEE BENEFITS			1,578,277.00	1,583,413.00	0.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	16,950.00	69.5%
Materials and Supplies		4300	88,778.00	1,211,938.00	1,286.6%
Noncapitalized Equipment		4400	78,521.00	96,600.00	21.6%
TOTAL, BOOKS AND SUPPLIES			176,299.00	1,325,488.00	651.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,308.00	22,130.00	-5.1%
Dues and Memberships		5300	1,130.00	1,200.00	6.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	141,315.00	167,200.00	18.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,084.00	63,000.00	14.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,047.00	16,100.00	23.4%
Professional/Consulting Services and Operating Expenditures		5800	422,240.00	537,400.00	27.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			658,124.00	807,030.00	23.0%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	170,000.00	170,000.00	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)			170,000.00	170,000.00	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	187,935.00	171,478.00	-8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			187,935.00	171,478.00	-8.8%
TOTAL, EXPENDITURES			5,901,573.00	7,230,839.00	22.5%
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		8010-8999	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	884,285.00	1,129,070.00	27.7%
3) Other State Revenue		8300-8599	4,538,143.00	5,918,013.00	30.4%
4) Other Local Revenue		8600-8799	26,475.00	0.00	-100.0%
5) TOTAL REVENUES			5,448,903.00	7,047,083.00	29.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,236,166.00	3,598,927.00	11.1%
2) Instruction - Related Services	2000-2999		1,233,352.00	2,068,125.00	67.7%
3) Pupil Services	3000-3999		573,241.00	665,972.00	16.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		167,936.00	171,476.00	-8.8%
8) Plant Services	8000-8999		500,889.00	558,339.00	11.5%
9) Other Outgo	9000-9999	Except 7800-7899	170,000.00	170,000.00	0.0%
10) TOTAL EXPENDITURES			5,901,573.00	7,230,839.00	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)			(451,670.00)	(183,756.00)	-59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(451,670.00)	(183,756.00)	-59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	635,426.00	183,756.00	-71.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,426.00	183,756.00	-71.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,426.00	183,756.00	-71.1%
2) Ending Balance, June 30 (E + F1e)			183,756.00	0.00	-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	183,756.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	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
6371	CalWORKs for ROCP or Adult Education	183,756.00	0.00
Total, Restricted Balance		183,756.00	0.00

2023 – 2024

Adopted Budget

**Fund 12
Child
Development
Fund**



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	8,258,483.00	9,991,207.00	21.0%
3) Other State Revenue		8300-8599	9,839,177.00	13,410,771.00	36.3%
4) Other Local Revenue		8600-8799	987.00	0.00	-100.0%
5) TOTAL, REVENUES			18,098,647.00	23,401,978.00	29.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,488,672.00	6,559,018.00	1.1%
2) Classified Salaries		2000-2999	3,298,066.00	3,589,473.00	8.8%
3) Employee Benefits		3000-3999	5,810,057.00	6,029,563.00	3.8%
4) Books and Supplies		4000-4999	2,776,969.00	5,141,027.00	85.1%
5) Services and Other Operating Expenditures		5000-5999	621,189.00	722,719.00	38.7%
6) Capital Outlay		6000-6999	498,558.00	1,016,300.00	103.8%
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	832,703.00	654,987.00	-21.4%
9) TOTAL, EXPENDITURES			20,227,144.00	23,711,987.00	17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,130,497.00)	(310,009.00)	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,280,401.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,280,401.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,904.00	(310,009.00)	-293.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	816,806.00	976,510.00	19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			816,806.00	976,510.00	19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			816,806.00	976,510.00	19.6%
2) Ending Balance, June 30 (E + F1e)			976,510.00	666,501.00	-31.7%
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	976,510.00	666,501.00	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9799	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
6) 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		
8) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	363.00		
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			363.00		
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)			(363.00)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	7,563,443.00	9,872,276.00	27.9%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	693,040.00	318,931.00	-54.0%
TOTAL, FEDERAL REVENUE			8,256,483.00	9,991,207.00	21.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,184,782.00	8,884,931.00	8.1%
All Other State Revenue	All Other	8590	1,654,415.00	4,725,840.00	185.7%
TOTAL, OTHER STATE REVENUE			9,839,177.00	13,410,771.00	36.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	987.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			987.00	0.00	-100.0%
TOTAL, REVENUES			18,096,647.00	23,401,978.00	29.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,542,352.00	5,623,237.00	1.5%
Certificated Pupil Support Salaries		1200	84,860.00	83,771.00	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	716,159.00	713,378.00	-0.4%
Other Certificated Salaries		1900	136,201.00	127,632.00	-6.3%
TOTAL, CERTIFICATED SALARIES			6,489,572.00	6,558,018.00	1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,263,219.00	2,454,387.00	8.4%
Classified Support Salaries		2200	279,635.00	293,432.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	23,690.00	88,558.00	265.4%
Clerical, Technical and Office Salaries		2400	658,374.00	672,175.00	2.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	175,148.00	182,821.00	4.4%
TOTAL, CLASSIFIED SALARIES			3,298,066.00	3,589,473.00	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,558,829.00	1,458,438.00	-6.3%
PERS		3201-3202	538,430.00	608,969.00	13.1%
OASDI/Medicare/Alternative		3301-3302	326,618.00	339,407.00	3.9%
Health and Welfare Benefits		3401-3402	2,691,180.00	2,843,053.00	5.6%
Unemployment Insurance		3501-3502	49,858.00	52,884.00	6.4%
Workers' Compensation		3601-3602	285,170.00	305,368.00	3.5%
OPEB, Allocated		3701-3702	20,074.00	19,030.00	-5.2%
OPEB, Active Employees		3751-3752	201,216.00	275,528.00	36.9%
Other Employee Benefits		3801-3802	130,951.00	128,906.00	-3.1%
TOTAL, EMPLOYEE BENEFITS			5,810,057.00	6,029,583.00	3.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	125,426.00	28,414.00	-77.3%
Materials and Supplies		4300	2,567,374.00	4,951,225.00	92.8%
Noncapitalized Equipment		4400	39,404.00	83,100.00	110.9%
Food		4700	44,785.00	78,288.00	74.8%
TOTAL, BOOKS AND SUPPLIES			2,776,989.00	5,141,027.00	85.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	3,000.00	New
Travel and Conferences		5200	18,184.00	92,280.00	407.4%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5480	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,488.00	35,930.00	59.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,055.00	130,600.00	36.2%
Transfers of Direct Costs		6710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,610.00	121,675.00	795.6%
Professional/Consulting Services and Operating Expenditures		5800	325,011.00	283,590.00	-12.7%
Communications		5900	45,251.00	54,384.00	20.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			621,199.00	722,719.00	38.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	333,800.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	184,768.00	188,555.00	13.2%
Equipment		6400	0.00	828,745.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			498,568.00	1,016,300.00	103.8%
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	832,703.00	654,887.00	-21.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			832,703.00	654,887.00	-21.4%
TOTAL EXPENDITURES			20,227,144.00	23,711,987.00	17.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,290,401.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,290,401.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7618	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		8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,290,401.00	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	8,256,483.00	9,991,207.00	21.0%
3) Other State Revenue		8300-8599	9,839,177.00	13,410,771.00	36.3%
4) Other Local Revenue		8600-8799	987.00	0.00	-100.0%
5) TOTAL, REVENUES			18,096,647.00	23,401,978.00	29.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,367,392.00	18,214,602.00	18.5%
2) Instruction - Related Services	2000-2999		2,586,158.00	2,720,677.00	5.2%
3) Pupil Services	3000-3999		469,702.00	512,227.00	9.1%
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		832,703.00	654,887.00	-21.4%
8) Plant Services	8000-8999		971,189.00	1,609,594.00	65.7%
9) Other Outgo	9000-9999	Except 7600-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,227,144.00	23,711,987.00	17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,130,497.00)	(310,009.00)	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,290,401.00	0.00	-100.0%
b) Transfers Out		7600-7829	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			2,290,401.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,904.00	(310,009.00)	-283.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	816,606.00	976,510.00	19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			816,606.00	976,510.00	19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			816,606.00	976,510.00	19.6%
2) Ending Balance, June 30 (E + F1e)			976,510.00	866,501.00	-31.7%
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	976,510.00	866,501.00	-31.7%
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
5055	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	60,514.00	60,514.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	269,948.00	1,244.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	32,838.00	0.00
6140	Child Development: Child Care Facilities Revolving Fund	9,487.00	0.00
9010	Other Restricted Local	604,743.00	604,743.00
Total, Restricted Balance		976,510.00	666,501.00

2023 – 2024

Adopted Budget

**Fund 13
Child Nutrition
Fund**



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	18,374,025.00	23,478,574.00	27.8%
3) Other State Revenue		8300-8599	7,890,790.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	163,268.00	168,464.00	8.3%
5) TOTAL, REVENUES			26,448,101.00	23,677,068.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,699,075.00	7,231,167.00	-6.1%
3) Employee Benefits		3000-3999	5,007,800.00	4,719,128.00	-5.8%
4) Books and Supplies		4000-4999	10,846,596.00	15,134,218.00	42.1%
5) Services and Other Operating Expenditures		5000-5999	189,947.00	189,970.00	-10.5%
6) Capital Outlay		6000-6999	170,272.00	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	607,411.00	463,740.00	-23.7%
9) TOTAL, EXPENDITURES			24,323,101.00	27,718,241.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,125,000.00	(4,041,173.00)	-290.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,125,000.00	(4,041,173.00)	-290.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,070,453.00	14,195,453.00	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,070,453.00	14,195,453.00	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,070,453.00	14,195,453.00	17.6%
2) Ending Balance, June 30 (E + F1e)			14,195,453.00	10,154,280.00	-28.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,195,453.00	10,154,280.00	-28.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	18,374,025.00	23,478,574.00	27.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			18,374,025.00	23,478,574.00	27.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,890,790.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,890,790.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,267.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,129.00	41,855.00	130.9%
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	168,690.00	168,639.00	-1.4%
TOTAL, OTHER LOCAL REVENUE			183,286.00	168,494.00	8.3%
TOTAL, REVENUES			28,448,101.00	23,677,068.00	-10.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,463,356.00	6,143,623.00	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	964,484.00	859,958.00	-10.8%
Clerical, Technical and Office Salaries		2400	239,772.00	227,608.00	-5.1%
Other Classified Salaries		2900	1,463.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			7,669,075.00	7,231,189.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,662,803.00	1,840,839.00	-1.3%
OASDI/Medicare/Alternative		3301-3302	574,592.00	500,548.00	-12.9%
Health and Welfare Benefits		3401-3402	1,653,184.00	1,636,500.00	-7.1%
Unemployment Insurance		3501-3502	41,479.00	45,743.00	10.3%
Workers' Compensation		3601-3602	248,834.00	209,968.00	-14.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	18,881.00	14,595.00	-13.6%
OPEB, Active Employees		3751-3752	213,745.00	209,235.00	-2.1%
Other Employee Benefits		3901-3902	588,482.00	581,700.00	-6.1%
TOTAL, EMPLOYEE BENEFITS			5,007,800.00	4,719,128.00	-5.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,494,980.00	5,895,431.00	294.3%
Noncapitalized Equipment		4400	51,828.00	51,700.00	0.1%
Food		4700	9,101,990.00	9,187,087.00	0.9%
TOTAL, BOOKS AND SUPPLIES			10,648,898.00	15,134,218.00	42.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,890.00	7,020.00	1.9%
Dues and Memberships		5300	2,619.00	3,000.00	16.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	125,177.00	125,000.00	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,855.00	52,000.00	2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(58,883.00)	(80,775.00)	42.5%
Professional/Consulting Services and Operating Expenditures		5800	63,089.00	55,700.00	3.7%
Communications		5900	7,500.00	8,025.00	7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,947.00	169,970.00	-10.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	170,272.00	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			170,272.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	607,411.00	483,740.00	-23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			607,411.00	483,740.00	-23.7%
TOTAL, EXPENDITURES			24,323,101.00	27,718,241.00	14.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8918	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	18,374,025.00	23,478,574.00	27.8%
3) Other State Revenue		8300-8599	7,890,790.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	183,286.00	198,484.00	8.3%
5) TOTAL, REVENUES			26,448,101.00	23,677,068.00	-10.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		23,590,513.00	27,069,501.00	14.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-8999		0.00	0.00	0.0%
7) General Administration	7000-7999		607,411.00	463,740.00	-23.7%
8) Plant Services	8000-8999		125,177.00	185,000.00	47.8%
9) Other Outgo	9000-9999	Except 7600-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,323,101.00	27,718,241.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)			2,125,000.00	(4,041,173.00)	-290.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,125,000.00	(4,041,173.00)	-280.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,070,453.00	14,195,453.00	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,070,453.00	14,195,453.00	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,070,453.00	14,195,453.00	17.6%
2) Ending Balance, June 30 (E + F1e)			14,195,453.00	10,154,280.00	-28.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,195,453.00	10,154,280.00	-28.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,950,098.00	9,950,098.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	214,959.00	204,184.00
5468	Child Nutrition: Supply Chain Assistance (SCA) Funds	900,873.00	0.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	745,813.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	2,383,712.00	0.00
Total, Restricted Balance		14,185,453.00	10,154,282.00

2023 – 2024

**Adopted
Budget**

**Fund 14
Deferred Maint.
Fund**



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		8800-8799	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	22,000.00	742,016.00	3,272.8%
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			22,000.00	742,016.00	3,272.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,000.00)	(742,016.00)	3,272.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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)			(22,000.00)	(742,016.00)	3,272.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	764,016.00	742,016.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			764,016.00	742,016.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			764,016.00	742,016.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			742,016.00	0.00	-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	742,016.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9390	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9850	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,000.00	742,018.00	3,272.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,000.00	742,018.00	3,272.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,000.00	742,018.00	3,272.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7819	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		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	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		22,000.00	742,016.00	3,272.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,000.00	742,016.00	3,272.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,000.00)	(742,016.00)	3,272.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		6900-6929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6930-6979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		6980-6999	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)			(22,000.00)	(742,016.00)	3,272.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	764,016.00	742,016.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			764,016.00	742,016.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			764,016.00	742,016.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			742,016.00	0.00	-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	742,016.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

2023 – 2024

Adopted Budget

Fund 17
Committed
Actuals



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	44,850,635.00	18,638,720.00	-58.4%
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			44,850,635.00	18,638,720.00	-58.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,850,635.00	18,638,720.00	-58.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	44,850,635.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	44,850,635.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	44,850,635.00	New
2) Ending Balance, June 30 (E + F1e)			44,850,635.00	63,489,355.00	41.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	44,850,635.00	63,489,355.00	41.6%
7% Board Approved Additional Reserves	0000	9760	44,850,635.00		
7% Board Approved Additional Reserves	0000	9760		63,489,355.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9580	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
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%
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	44,850,635.00	18,638,720.00	-58.4%
(a) TOTAL, INTERFUND TRANSFERS IN			44,850,635.00	18,638,720.00	-58.4%
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)			44,850,635.00	18,638,720.00	-58.4%

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	44,850,635.00	18,638,720.00	-58.4%
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			44,850,635.00	18,638,720.00	-58.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,850,635.00	18,638,720.00	-58.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	44,850,635.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	44,850,635.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	44,850,635.00	New
2) Ending Balance, June 30 (E + F1e)			44,850,635.00	63,489,355.00	41.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	44,850,635.00	63,489,355.00	41.8%
7% Board Approved Additional Reserves	0000	9760	44,850,635.00		
7% Board Approved Additional Reserves	0000	9760		63,489,355.00	
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%

Stockton Unified
San Joaquin County

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

39 05578 0000000
Form 17
E88D92PJZB(2023-24)

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

2023 – 2024

Adopted Budget

Fund 21

Building Fund



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,475,083.00	515,183.00	-65.1%
5) TOTAL, REVENUES			1,475,083.00	515,183.00	-65.1%
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	2,708,209.58	1,945,189.00	-28.2%
5) Services and Other Operating Expenditures		5000-5999	4,371,623.42	1,315,044.00	-69.8%
6) Capital Outlay		6000-6999	50,457,735.68	29,244,115.00	-42.0%
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			57,537,568.68	32,504,328.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(56,062,485.68)	(31,989,145.00)	-42.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,062,485.68)	(31,989,145.00)	-42.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,344,424.27	60,281,938.59	-48.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,344,424.27	60,281,938.59	-48.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,344,424.27	60,281,938.59	-48.2%
2) Ending Balance, June 30 (E + F1e)			60,281,938.59	28,282,793.59	-53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	60,237,547.59	28,282,793.59	-53.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	44,391.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,459,948.00	500,048.00	-65.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,135.00	15,135.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,475,083.00	515,183.00	-65.1%
TOTAL, REVENUES			1,475,083.00	515,183.00	-65.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,949,453.00	1,942,301.00	-0.4%
Noncapitalized Equipment		4400	758,756.68	2,868.00	-99.6%
TOTAL, BOOKS AND SUPPLIES			2,708,209.68	1,845,169.00	-28.2%
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	3,783,369.42	1,197,363.00	-68.4%
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	588,254.00	117,681.00	-80.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,371,623.42	1,315,044.00	-89.9%
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	50,328,142.73	29,244,115.00	-41.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,979.00	0.00	-100.0%
Equipment Replacement		6500	120,813.95	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,457,735.68	29,244,115.00	-42.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			57,637,588.68	32,504,328.00	-43.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8978	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,475,083.00	515,183.00	-65.1%
5) TOTAL, REVENUES			1,475,083.00	515,183.00	-65.1%
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		57,532,418.88	32,499,437.00	-43.5%
9) Other Outgo	9000-9999	Except 7600-7699	5,150.00	4,891.00	-5.0%
10) TOTAL, EXPENDITURES			57,537,568.88	32,504,328.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(56,062,485.88)	(31,989,145.00)	-42.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(56,062,485.88)	(31,989,145.00)	-42.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,344,424.27	60,281,938.59	-48.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,344,424.27	60,281,938.59	-48.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,344,424.27	60,281,938.59	-48.2%
2) Ending Balance, June 30 (E + F1e)			60,281,938.59	28,292,793.59	-53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	60,237,547.59	28,292,793.59	-53.0%
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	44,391.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23	2023-24
			Estimated Actuals	Budget
	0010	Other Restricted Local	60,237,547.59	28,282,793.59
Total, Restricted Balance			60,237,547.59	28,282,793.59

2023 – 2024

Adopted Budget

Fund 25

Cap. Facilities Fund



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,447,120.00	3,624,828.00	5.2%
5) TOTAL, REVENUES			3,447,120.00	3,624,828.00	5.2%
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	28,000.00	28,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,391,730.00	801,233.00	-42.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,621,640.00	2,621,640.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,041,370.00	3,450,873.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(594,250.00)	173,955.00	-129.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,250.00)	673,955.00	-815.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,727,087.00	5,632,837.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,727,087.00	5,632,837.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,727,087.00	5,632,837.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			5,632,837.00	6,306,792.00	12.0%
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	5,632,837.00	6,306,792.00	12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8576	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	47,120.00	47,120.00	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	3,400,000.00	3,400,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	177,708.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,447,120.00	3,624,828.00	5.2%
TOTAL, REVENUES			3,447,120.00	3,624,828.00	5.2%
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	28,000.00	28,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,000.00	28,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		6200	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	588,165.00	588,165.00	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	603,665.00	213,068.00	-73.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,391,730.00	801,233.00	-42.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,361,640.00	1,361,640.00	0.0%
Other Debt Service - Principal		7439	1,260,000.00	1,260,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,621,640.00	2,621,640.00	0.0%
TOTAL, EXPENDITURES			4,041,370.00	3,450,873.00	-14.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	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 SOURCE/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		8871	0.00	0.00	0.0%
Proceeds from Leases		8872	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.0%
Proceeds from SBITAs		8874	0.00	0.00	0.0%
All Other Financing Sources		8879	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		7698	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)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8289	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,447,120.00	3,624,828.00	5.2%
5) TOTAL, REVENUES			3,447,120.00	3,624,828.00	5.2%
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		1,419,730.00	829,233.00	-41.6%
9) Other Outgo	9000-9999	Except 7800-7699	2,621,640.00	2,621,640.00	0.0%
10) TOTAL, EXPENDITURES			4,041,370.00	3,450,873.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(594,250.00)	173,955.00	-129.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(94,250.00)	673,955.00	-815.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,727,087.00	5,632,837.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,727,087.00	5,632,837.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,727,087.00	5,632,837.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			5,632,837.00	6,306,792.00	12.0%
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	5,632,837.00	6,306,792.00	12.0%
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		
8010	Other Restricted Local	5,632,837.00	6,306,792.00
Total, Restricted Balance		5,632,837.00	6,306,792.00

2023 – 2024

Adopted Budget

Fund 40

Cap. Outlay Fund



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	861,896.00	861,896.00	0.0%
4) Other Local Revenue		8600-8799	160,320.00	160,320.00	0.0%
5) TOTAL, REVENUES			1,022,016.00	1,022,016.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	175,303.00	327,112.00	86.6%
3) Employee Benefits		3000-3999	124,554.00	222,513.00	78.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,562,862.00	681,680.00	-57.8%
6) Capital Outlay		6000-6999	927,689.00	1,029,090.00	10.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,790,408.00	2,240,595.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,768,392.00)	(1,218,579.00)	-31.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,231,608.00	(1,218,579.00)	-123.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,625,306.84	10,856,914.84	93.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,625,306.84	10,856,914.84	93.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,625,306.84	10,856,914.84	93.0%
2) Ending Balance, June 30 (E + F1e)			10,856,914.84	9,638,335.84	-11.2%
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	7,649,921.00	6,839,393.00	-10.6%
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	3,208,993.84	2,796,942.84	-12.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	861,696.00	861,696.00	0.0%
TOTAL, OTHER STATE REVENUE			861,696.00	861,696.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	160,320.00	160,320.00	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			160,320.00	160,320.00	0.0%
TOTAL, REVENUES			1,022,016.00	1,022,016.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	68,310.00	166,010.00	88.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	10,161.00	New
Clerical, Technical and Office Salaries		2400	86,993.00	150,921.00	73.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			175,303.00	327,112.00	86.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	66,254.00	97,120.00	42.3%
OASDI/Medicare/Alternative		3301-3302	13,206.00	25,161.00	90.5%
Health and Welfare Benefits		3401-3402	34,123.00	78,088.00	128.8%
Unemployment Insurance		3501-3502	875.00	233.00	-73.4%
Workers' Compensation		3601-3602	5,219.00	11,945.00	128.9%
OPEB, Allocated		3701-3702	406.00	959.00	136.8%
OPEB, Active Employees		3751-3752	2,473.00	5,638.00	128.0%
Other Employee Benefits		3901-3902	0.00	3,369.00	New
TOTAL, EMPLOYEE BENEFITS			124,554.00	222,813.00	78.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,413,842.00	481,514.00	-65.9%
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	149,020.00	180,388.00	21.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,562,862.00	661,880.00	-57.6%
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	927,689.00	1,029,090.00	10.9%
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			927,689.00	1,029,090.00	10.9%
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		7439	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			2,790,408.00	2,240,995.00	-19.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,000,000.00	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	861,886.00	861,886.00	0.0%
4) Other Local Revenue		8600-8799	160,320.00	160,320.00	0.0%
5) TOTAL, REVENUES			1,022,016.00	1,022,016.00	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		2,787,983.00	2,238,170.00	-19.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,425.00	2,425.00	0.0%
10) TOTAL, EXPENDITURES			2,790,408.00	2,240,595.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,768,392.00)	(1,218,579.00)	-31.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6930-6979	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			7,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			5,231,608.00	(1,218,579.00)	-123.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,625,306.84	10,856,914.84	93.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,625,306.84	10,856,914.84	93.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,625,306.84	10,856,914.84	93.0%
2) Ending Balance, June 30 (E + F1e)			10,856,914.84	9,638,335.84	-11.2%
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	7,649,921.00	6,839,393.00	-10.6%
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	3,208,993.84	2,798,942.84	-12.7%
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	2023-23	2023-24
		Estimated Actuals	Budget
0010	Other Restricted Local	7,649,921.00	6,839,393.00
Total, Restricted Balance		7,649,921.00	6,839,393.00

2023 – 2024

**Adopted
Budget**

**Fund 51
Bond Interest
Fund**



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	212,210.00	212,210.00	0.0%
4) Other Local Revenue		8600-8799	16,823,308.00	17,982,820.00	6.9%
5) TOTAL, REVENUES			17,035,518.00	18,195,030.00	6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		8000-8999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,252,368.00	17,125,030.00	-19.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,252,368.00	17,125,030.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,216,850.00)	1,070,000.00	-125.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7629	1,070,000.00	1,070,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,070,000.00)	(1,070,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,286,850.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,679,596.00	8,392,746.00	-38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,679,596.00	8,392,746.00	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,679,596.00	8,392,746.00	-38.6%
2) Ending Balance, June 30 (E + F1e)			8,392,746.00	8,392,746.00	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	8,392,746.00	8,392,746.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		8290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	212,210.00	212,210.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			212,210.00	212,210.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	14,189,787.00	15,315,033.00	8.1%
Unsecured Roll		8612	1,680,717.00	1,680,717.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	606,864.00	621,130.00	2.4%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	385,940.00	385,940.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,823,308.00	17,682,820.00	6.6%
TOTAL, REVENUES			17,035,518.00	18,195,030.00	6.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,250,000.00	3,900,000.00	-46.2%
Bond Interest and Other Service Charges		7434	8,971,426.00	8,194,068.00	-8.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,030,942.00	5,030,942.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,252,368.00	17,125,030.00	-19.4%
TOTAL, EXPENDITURES			21,252,368.00	17,125,030.00	-19.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7814	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		7819	1,070,000.00	1,070,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,070,000.00	1,070,000.00	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		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	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)			(1,070,000.00)	(1,070,000.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	212,210.00	212,210.00	0.0%
4) Other Local Revenue		8600-8799	16,823,308.00	17,982,820.00	6.9%
5) TOTAL, REVENUES			17,035,518.00	18,195,030.00	6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,252,368.00	17,125,030.00	-19.4%
10) TOTAL, EXPENDITURES			21,252,368.00	17,125,030.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,216,850.00)	1,070,000.00	-125.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,070,000.00	1,070,000.00	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			(1,070,000.00)	(1,070,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(5,286,850.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,679,596.00	8,392,746.00	-38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,679,596.00	8,392,746.00	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,679,596.00	8,392,746.00	-38.6%
2) Ending Balance, June 30 (E + F1e)			8,392,746.00	8,392,746.00	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	8,392,746.00	8,392,746.00	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

2023 – 2024

**Adopted
Budget**

**Fund 56
Debt Service
Fund**



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	18,313.00	18,313.00	0.0%
5) TOTAL, REVENUES			18,313.00	18,313.00	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)			18,313.00	18,313.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,000.00	1,070,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,088,313.00	1,088,313.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		8791	16,918,710.00	18,007,023.00	6.4%
b) Audit Adjustments		8793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,918,710.00	18,007,023.00	6.4%
d) Other Restatements		8795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,918,710.00	18,007,023.00	6.4%
2) Ending Balance, June 30 (E + F1e)			18,007,023.00	19,095,336.00	6.0%
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	28,608.00	48,921.00	64.0%
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	17,978,415.00	19,048,415.00	6.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	18,313.00	18,313.00	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			18,313.00	18,313.00	0.0%
TOTAL, REVENUES			18,313.00	18,313.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7439	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	1,070,000.00	1,070,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,070,000.00	1,070,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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)			1,070,000.00	1,070,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,313.00	18,313.00	0.0%
5) TOTAL, REVENUES			18,313.00	18,313.00	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(As -B10)			18,313.00	18,313.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	0.0%
b) Transfers Out		7500-7629	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			1,070,000.00	1,070,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,088,313.00	1,088,313.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,918,710.00	18,007,023.00	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,918,710.00	18,007,023.00	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,918,710.00	18,007,023.00	6.4%
2) Ending Balance, June 30 (E + F1e)			18,007,023.00	19,095,336.00	6.0%
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	28,808.00	46,921.00	64.0%
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	17,978,415.00	19,048,415.00	6.0%
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
	9010	Other Restricted Local	28,608.00	48,921.00
Total, Restricted Balance			28,608.00	48,921.00

2023 – 2024

**Adopted
Budget**

**Fund 67
Self-Insurance
Fund**



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8089	0.00	0.00	0.0%
2) Federal Revenue		8100-8289	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,501.00	11,501.00	0.0%
4) Other Local Revenue		8600-8799	18,616,725.00	18,616,725.00	0.0%
5) TOTAL, REVENUES			18,628,226.00	18,628,226.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1099	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	237,048.00	237,048.00	0.0%
3) Employee Benefits		3000-3999	134,662.00	134,662.00	0.0%
4) Books and Supplies		4000-4999	38,948.00	38,948.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,421,698.00	15,433,698.00	0.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,632,357.00	15,644,357.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,795,869.00	2,783,869.00	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,795,869.00	2,783,869.00	-0.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,426,492.00	51,222,361.00	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,426,492.00	51,222,361.00	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,426,492.00	51,222,361.00	5.8%
2) Ending Net Position, June 30 (E + F1e)			51,222,361.00	54,009,230.00	5.4%
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		9799	51,222,361.00	54,009,230.00	5.4%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + M2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	11,501.00	11,501.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,501.00	11,501.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	514,271.00	514,271.00	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	18,096,256.00	18,096,256.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,196.00	6,196.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,616,725.00	18,616,725.00	0.0%
TOTAL, REVENUES			18,628,226.00	18,628,226.00	0.0%
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	88,986.00	88,986.00	0.0%
Clerical, Technical and Office Salaries		2400	148,062.00	148,062.00	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			237,048.00	237,048.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,004.00	48,004.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19,808.00	19,808.00	0.0%
Health and Welfare Benefits		3401-3402	23,687.00	23,687.00	0.0%
Unemployment Insurance		3501-3502	1,227.00	1,227.00	0.0%
Workers' Compensation		3601-3602	7,992.00	7,992.00	0.0%
OPEB, Allocated		3701-3702	638.00	638.00	0.0%
OPEB, Active Employees		3751-3752	11,899.00	11,899.00	0.0%
Other Employee Benefits		3901-3902	23,607.00	23,607.00	0.0%
TOTAL, EMPLOYEE BENEFITS			134,662.00	134,662.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,815.00	2,815.00	0.0%
Noncapitalized Equipment		4400	38,134.00	38,134.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,949.00	38,949.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	78.00	78.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,433,231.00	5,433,231.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	454,569.00	454,569.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,680.00	8,680.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	9,524,785.00	9,538,785.00	0.1%
Communications		5900	375.00	375.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,421,698.00	15,433,698.00	0.1%
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			15,832,357.00	15,844,357.00	0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		6919	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		7819	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		7851	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	11,501.00	11,501.00	0.0%
4) Other Local Revenue		8600-8799	18,616,725.00	18,616,725.00	0.0%
5) TOTAL, REVENUES			18,628,226.00	18,628,226.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		15,832,357.00	15,844,357.00	0.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,832,357.00	15,844,357.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,795,869.00	2,783,869.00	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,795,869.00	2,783,869.00	-0.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,428,492.00	51,222,361.00	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,428,492.00	51,222,361.00	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,428,492.00	51,222,361.00	5.8%
2) Ending Net Position, June 30 (E + F1e)			51,222,361.00	54,006,230.00	5.4%
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	51,222,361.00	54,006,230.00	5.4%

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

2023 – 2024

Adopted Budget

Assumptions



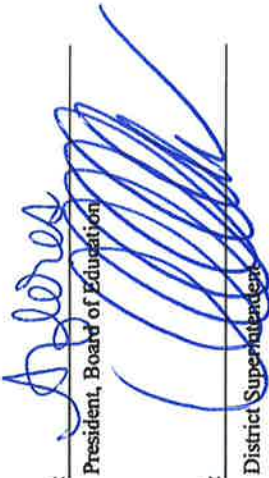


2023-24 Budget

Stockton Unified School District

District

The undersigned, hereby certify that the Board of Education of the Stockton Unified School District School District, at its meeting on June 27, 2023, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: 
President, Board of Education

Date: 6-28-23

Signed: 
District Superintendent

Date: 7/1/23



2023-24 Budget

Please fill out the form completely. Wherever the form asks for % and S, or # and S, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

[illegible]

Estimated Actuals Totals	Budget (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
	% \$	% \$	% \$
	\$	\$	\$
	\$ 425,216	(53,926)	(69,116)
	\$ 425,216	\$ (53,926)	\$ (69,116)
	\$ 6,913,195	\$ 6,859,269	\$ 6,790,153
\$ 6,487,979	\$425,216 Increase lottery	\$52,986.42 Increase Mandated Blk Grant	\$18,267.15 Increase Mandated Blk Grant
		(\$106,912.55) Decrease lottery	(\$87,383.19) Decrease lottery
	% \$	% \$	% \$
	\$	\$	\$
	\$ (2,250,882)	(246,654)	68,212
	\$ (2,250,882)	\$ (246,654)	\$ 68,212
\$ 8,932,785	\$ 6,681,903	\$ 6,435,249	\$ 6,503,461
	(\$2,250,882) Decrease interest, lost text/library books, dona	(\$4,122.50) Decrease sale of equip & suppl.	\$68,212.01 Increase Interest
	& other misc. revenues	(\$242,531.58) Decrease Interest	

REVENUES Cont.:

State Revenue (8300-8599):

COLA % Used for:
 One time \$ included in:
 Plus(Minus) Other \$ changes:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

Local Revenue (8600-8799):

% Incr. (Decr.) included in:
 One time \$ included in:
 Plus(Minus) Other \$ changes:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

Estimated Actuals	Budget (Unrestricted Only)	Projected (Unrestricted Only)	Projected (Unrestricted Only)
Totals	2023-24	2024-25	2025-26
EXPENSES:			
Object 1XXX:			
Step & Column included in:	% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
Settlement included in:	\$	\$	\$
Other:	%	%	%
Growth Positions:	15.3 FTE \$	-12 FTE \$	-30 FTE \$
One time \$ included in:	\$	\$	\$
Plus(Minus) Other \$ changes:	\$	\$	\$
Total Change from Prior Period	\$	\$	\$
Adjusted Budget Amount	\$	\$	\$
	\$ 169,181,948		

LCFF K-3 Grade Span ratio N/A Negotiated Class Sizes I:

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

Increase Step & Column	Increase Step & Column	Increase Step & Column
(\$13,289,635) Decrease one-time STA	(\$938,904) Decrease (12) Teachers	(\$2,347,260) Decrease (30) Teachers
(\$985,684) Decrease one-time SPPA	\$161,232 Increase (1) TK Teacher & (1) Pre K Teacher	
\$403,080 Increase (5) TK Teachers	\$1,584,542 Increase cert. positions from ESSER III to GF	
\$669,113 Increase (8,30) Teachers	(\$76,511) Decrease certificated Athletic Stipend	
(\$288,000) Decrease former Superintendent		
\$322,939 Increase certificated re-orgs		
\$6,555,657 Increase open/vacant certificated positions		
(\$183,196) Decrease certificated mgt. one-time		

Object 2XXX:			
Step included in:	% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
Settlement included in:	\$	\$	\$
Other:	%	%	%
Growth Positions:	13 FTE \$	0.75 FTE \$	FTE \$
One time \$ included in:	\$	\$	\$
Plus(Minus) Other \$ changes:	\$	\$	\$
Total Change from Prior Period	\$	\$	\$
Adjusted Budget Amount	\$	\$	\$
	\$ 52,331,285		

Increase Step & Column	Increase Step & Column	Increase Step & Column
(\$277,736) Decrease classified mgt one-time	\$30,698 Increase (.75) TK Assist.	
\$109,947 Increase (1) Sr. Program Specialist	\$7,846,465 Increase classified positions from ESSER III to GF	
\$509,040 Increase (10) TK Para Aides	(\$201,722) Decrease classified Athletic Stipend	
\$315,884 Increase (2) classified re-orgs		

Estimated Actuals Totals	Budget (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
	\$4,790,194 Increase classified open/vacant positions		
	\$277,396 Increase classified subs. additional comp		

EXPENSES Cont.:	Estimated Actuals Totals	Budget (Unrestricted Only) 2023-24		Projected (Unrestricted Only) 2024-25		Projected (Unrestricted Only) 2025-26	
		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Object 3XXX:							
Change in Statutory Benefits:							
Increase in Statutory due to Step & Column		%	\$ 852,627	%	\$ 1,010,390	%	\$ 1,094,260
Increase in Statutory due to Settlement		%	\$	%	\$	%	\$
Incr./Decr. in Statutory due to rate changes		%	\$	%	\$ 600,796	%	\$ 406,106
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$	%	\$ 3,132,545	%	\$ (556,301)
Total \$ Change in Statutory:			\$ 852,627		\$ 4,743,731		\$ 944,065
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change		%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other		%	\$ 3,718,310	%	\$ 2,580,024	%	\$
Incr./Decr. in H & W due to +/- positions		%	\$ 546,530	%	\$ 68,180	%	\$ (607,953)
Are you budgeting at the CAP ?	Yes/No						
Total \$ Change in H & W:			\$ 4,264,840		\$ 2,648,204		\$ (607,953)
Changes in Other Benefits:		%	\$ 741,801	%	\$ (7,393,861)	%	\$ (135,951)
Total \$ Change in Benefits:			\$ 5,859,268		\$ (1,926)		\$ 200,161
One time benefit \$ included above:			\$		\$		\$
Total Change from Prior Period			\$ 5,859,268		\$ (1,926)		\$ 200,161
Adjusted Budget Amount	\$ 106,328,128		\$ 112,187,396		\$ 112,185,470		\$ 112,385,631
Please describe reason(s) for changes:							
		PERS 25.37% to 26.68%		PERS 26.68% to 27.70%		PERS 27.70% to 28.30%	
		SUI 50% to .05%		(\$243,492) Decrease H&W FTE reductions		(\$607,953) Decrease H&W FTE reductions	
		(\$3,390,987) Decrease certificated one-time benefits		Increase H&W positions from ESSER III to GF			
		(\$149,082) Decrease classified one-time benefits		\$42,793 Increase H&W (2) TK certificated			
		(\$90,742) Decrease former Superintendent benefits		\$25,387 Increase H&W (1) TK Assist			
		\$629,469 Increase cert. stat bene. & H&W growth positions					
		\$603,689 Increase class stat. benefits & H&W growth positions					
		\$3,928,111 Increase certificated stat benes & H&W open/vacant					
		\$3,603,482 Incr. classified stat. benefits & H&W open/vacant					
		\$104,634 Increase classified subs/addl comp benefits					

Estimated Actuals Totals	Budget (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
	\$ _____	\$ _____	\$ _____
	% _____	% _____	% _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ (1,916,474)	\$ 4,743,097	\$ 36,107
	\$ (1,916,474)	\$ 4,743,097	\$ 36,107
\$ (9,991,239)	\$ (11,907,713)	\$ (7,164,616)	\$ (7,128,509)

2.94% Indirect Cost Rate	2.94% Indirect Cost Rate	2.94% Indirect Cost Rate
(\$1,916,474) Increase in expenses allowed indirect cost	\$4,743,097 Decrease in expenses allowed indirect cost	\$36,107 Decrease in expenses allowed indirect cost

[illegible]

(\$7,000,000) Decrease Fund 40 transfer	(\$18,638,720) Decrease Fund 17 transfer	N/A
(\$24,986) Decrease Fund 09 transfer		
(\$2,290,400) Decrease Fund 12 transfer		
\$18,638,720 Increase Fund 17 transfer		
(\$44,850,635) Decrease Fund 17 transfer		

Please attach additional sheets as necessary.

2023-24 Budget
Stockton Unified School District
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2022-23 Estimated Actuals Totals	Budget (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		31459.18 ADA	30394.7 ADA	29699.77 ADA
Estimated P-2 ADA:		29871.75 ADA	29756 ADA	29535.15 ADA
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount		\$	\$	\$

Please describe reason(s) for changes:

Federal Revenue (8100-8299):

% Increase (Decrease) included in:	%	\$	%	\$	%	\$
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$		\$		\$
Total Change from Prior Period		\$		(184,524,105)		\$
Adjusted Budget Amount		\$		(184,524,105)		\$
		\$		39,728,263		\$
		\$		39,728,263		\$
Please describe reason(s) for changes:					N/A	
\$121,201,524 Increase resource 3213		\$		(\$122,757,522) Decrease resource 3213		
\$26,772,373 Increase resource 3214		\$		(\$28,789,868) Decrease resource 3214		
(\$129,159) Decrease resource 3218		\$		(\$1,332,918) Decrease resource 3218		
\$4,693,089 Increase resource 3219		\$		(\$4,693,089) Decrease resource 3219		
\$2,667,544 Increase resource 3226		\$		(\$2,667,544) Decrease resource 3226		
(\$4,160,592) Decrease resource 3216		\$		(\$355,479) Decrease resource 3305		
(\$984,033) Decrease resource 3217		\$		(\$1,765) Decrease resource 3306		
\$19,200,173 Increase resource 3010		\$		(\$91,073) Decrease resource 3308		
\$3,515,833 Increase resource 3010		\$		(\$168,087) Decrease res 3315 carryover		
\$1,605,061 Increase resource 3182		\$		(\$401,757) Decrease res 3327 carryover		
\$1,768,174 Increase resource 4035		\$		(\$2,517) Decrease res 3345 carryover		
\$1,937,568 Increase resource 4127		\$		(\$45,000) Decrease res 3386 carryover		
\$50,273 Increase resource 4203		\$		(\$19,200,173) Decrease resource 3010 carryover		
(\$27,171) Decrease resource 4510		\$		(\$1,111,595) Decrease resource 3182 carryover		

Estimated Actuals	Budget (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
	(32,571,891) Decrease resource 3212	(\$1,141,526) Decrease resource 4035 carryover	
	(\$101,128) Decrease resource 5630	(1,226,740) Decrease resource 4127 carryover	
	(\$24,839) Decrease resource 5632	(\$426,229) Decrease resource 4203 carryover	
	(\$232,562) Decrease resource 5634	(\$33,242) Decrease resource 4510 grant ended	
		(\$77,981) Decrease resource 5634	

REVENUES Cont.:

State Revenue (8300-8599):

COLA % Used for:

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

Estimated Actuals	Budget (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
	% \$	% \$	% \$
	\$	\$	\$
	\$ (51,385,599)	(7,106,242)	2,663,924
	\$ (51,385,599)	(7,106,242)	2,663,924
\$ 163,898,610	\$ 112,513,011	\$ 105,406,769	\$ 108,070,693
	\$3,017,884 Increase resource 6010	\$1,038,773 resource 6500 Special Ed COLA	\$901,577 resource 6500 Special Ed COLA
	(\$387,481) Decrease resource 6053	\$78,998 resource 6510 SpEd Early Ed state COLA	\$68,564 resource 6510 SpEd state COLA
	(\$1,795,314) Decrease resource 6266	(\$42,136) Decrease lottery	(\$34,439) Decrease lottery
	\$1,453,808 Increase resource 6300	\$1,393,977 Increase resource 2600 state COLA	\$1,209,868 Increase resource 2600 state COLA
	(\$259,215) Decrease resource 6385	(\$1,508,942) Decrease resource 6510 carryover	\$264,946 Increase resource 6010 state COLA
	(\$399,429) Decrease resource 6387	\$305,264 Increase resource 6010 state COLA	\$2,736 Increase resource 6383 state COLA
	\$146,601 Increase resource 6388	(\$10,000) Decrease resource 6271	\$1,944 Increase resource 6515 state COLA
	(\$6,983,350) Decrease resource 6500	\$3,152 Increase resource 6385 state COLA	\$8,128 Increase resource 6520 state COLA
	\$20,614 Increase resource 6515	(\$1,393,238) Decrease resource 6387	\$88,219 Increase resource 6546 state COLA
	\$247,657 Increase resource 6546	(\$672,500) Decrease resource 6388	\$56,388 Increase resource 6547 state COLA
	\$1,004,192 Increase resource 6547	(\$38,730) Decrease resource 6515 carryover	\$11,252 Increase resource 6690 state COLA
	(\$49,483) Decrease resource 6690	\$2,240 Increase resource 6515 state COLA	\$6,727 Increase resource 7220 state COLA
	\$13,971 Decrease resource 7010	\$9,365 Increase resource 6520 state COLA	\$13,764 Increase resource 7415
	(\$1,352,089) Decrease resource 7085	\$101,644 Increase resource 6546 state COLA	\$64,251 Increase resource 7810 state categor. COLA
	\$124,969 Increase resource 7220	\$64,969 Increase resource 6547 state COLA	
	(\$554,090) Decrease resource 7412	\$12,965 Increase resource 6690 state COLA	
	\$3,369,530 Increase resource 7422	(\$3,229) Decrease resource 7010	
	(\$39,363,818) Decrease resource 7435	(\$99,377) Decrease resource 7082	
	(\$9,640,556) Decrease resource 6762	(\$115,220) Decrease resource 7220 carryover	
		\$7,750 Increase resource 7220 state COLA	
		(\$207,726) Decrease resource 7413	
		(\$4,744,833) Decrease resource 7422	
		(\$1,211,142) Decrease resource 7810 carryover	
		\$74,027 Increase resource 7810 state categor. COLA	
		(\$152,293) Increase other resources	
	% \$	% \$	% \$
	\$	\$	\$
	\$ (362,998)	(236,973)	236,973
	\$ (362,998)	(236,973)	236,973
\$ 2,611,824	\$ 2,248,826	\$ 2,011,853	\$ 2,248,826

Local Revenue (8600-8799):

% Incr.(Decr.) included in:

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

Estimated Actuals	Budget (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Totals			
	(\$20,000) Decrease resource 6385	(\$236,973) Decrease resource 9010	\$236,973 Increase resource 9010
	(\$2,930) Decrease resource 6500		
	(\$27,105) Decrease resource 9010		
	(\$312,963) Decrease resource 9110		

	Estimated Actuals Totals	Budget (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:				
Plus(Minus) Other \$ changes:		\$ (51,621)	\$	\$
Total Change from Prior Period		\$ (51,621)	\$	\$
Adjusted Budget Amount	\$ 51,621	\$	\$	\$
Please describe reason(s) for changes:		(\$51,621) Decrease one-time transfer	N/A	N/A
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$	\$	\$
Incr.(Decr.) for On-going Major Maint (RRM). :		\$	\$	\$
Other One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 19,660,862	\$ (3,334,251)	\$ 1,285,772
Total Change from Prior Period		\$ 19,660,862	\$ (3,334,251)	\$ 1,285,772
Adjusted Budget Amount	\$ 66,313,103	\$ 85,973,965	\$ 82,639,715	\$ 83,925,487
Please describe reason(s) for changes:		\$5,188,804 Increase RRM 3%	(\$6,000,000) Decrease RRM carryover	(\$722,168) Decrease RRM
		\$15,817,578 Increase Special Ed Contribution	\$2,665,749 Increase SpEd contrib.	\$2,007,940 Increase SpEd contrib.
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ 19,609,241	\$ (3,334,251)	\$ 1,285,772
Adjusted Budget Amount	\$ 66,364,724	\$ 85,973,965	\$ 82,639,715	\$ 83,925,487
<u>TOTAL Revenues & Other Financing Sources</u>				
	\$ 311,947,289	\$ 424,988,170	\$ 229,786,600	\$ 233,973,269

Estimated Actuals	Budget (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
	(\$7,846,465) Decrease class ESSER II pos. move to ESSI (*Perm ESSER III \$7,846,465 positions moved to GF)		
	\$7,846,465 Increase class ESSER III from ESSER II	(\$375,556) Decrease resource 3213 classified addl comp	
	\$1,498,855 Increase (\$4) SpEd Para's	(\$174,540) Decrease resource 3218 classified addl comp	
		(\$116,360) Decrease resource 3219 classified addl comp	

Estimated Actuals Totals	Budget (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
EXPENSES Cont.:			
Object 3XXX:			
Change in Statutory Benefits:			
Increase in Statutory due to Step & Column	% \$	% \$ 595,097	% \$ 479,450
Increase in Statutory due to Settlement	% \$	% \$	% \$
Incr./Decr. in Statutory due to rate changes	% \$	% \$ 492,371	% \$ 229,892
Incr./Decr. in Statutory due to +/- positions, other changes	% \$	% \$ (7,818,347)	% \$ (92,383)
Total \$ Change in Statutory:	\$	\$ (6,730,879)	\$ 616,959
Change in Health & Welfare :			
Incr./Decr. in H & W due to rate changes	% \$	% \$	% \$
Incr./Decr. in H & W due to CAP change	% \$	% \$	% \$
Incr./Decr. in H & W due to other	% \$	% \$	% \$
Incr./Decr. in H & W due to +/- positions	% \$ 1,622,208	% \$	% \$
Are you budgeting at the CAP ?	Yes/No	Yes/No	Yes/No
Total \$ Change in H & W:	\$ 1,622,208	\$	\$
Changes in Other Benefits:	% \$ 9,523,869	% \$ (5,707,431)	% \$ 36,758
Total \$ Change in Benefits:	\$ 11,146,077	\$ (12,438,310)	\$ 653,717
One time benefit \$ included above:	\$	\$	\$
Total Change from Prior Period	\$ 11,146,077	\$ (12,438,310)	\$ 653,717
Adjusted Budget Amount	\$ 84,349,255	\$ 71,910,944	\$ 72,564,662
Please describe reason(s) for changes:			
	PERS 25.37% to 26.68%	PERS 26.68% to 27.70%	PERS 27.70% to 28.30%
	SUI .50% to .05%	(\$6,272,554) Decrease res 3213 benefits	
	\$3,226,712 Increase SpEd benefits & H&W	(\$717,163) Decrease resource 3214 benefits	
		(\$90,486) Decrease resource 3218 benefits	
		(\$109,934) Decrease resource 3219 benefits	

\$ 73,203,178

Estimated Actuals	Budget (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
	(\$5,069,194) Decrease sub-agreements	(\$219,309) Decrease res 3213 sub-agreements	(\$592,365) Decrease resource 6266 sub-agreements
	\$1,987,047 Increase conf/workshop	(\$495,586) Decrease res 3213 conf/works, webinar train	(\$151,250) Decrease resource 6266 travel/conf
	\$4,957,180 Increase contract serv., interprog. serv., compr	(\$2,911,597) Decrease res 3213 contract services	
		(\$200,000) Decrease resource 3214 sub-agree	
		(\$1,234,164) Decrease resource 3214 contract services	
		(\$40,000) Decrease resource 3214 contract services	
		(\$1,005,000) Decrease resource 3219 contract services	
		(\$106,250) Decrease resource 7412 contract services	
		(\$264,737) Decrease resource 7413 contract services	
		(\$379,145) Decrease resource 7425 contract services	
		(\$894,575) Decrease other resources conf/workshop, prof serv	

Please describe reason(s) for changes:

Estimated Actuals	Budget (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
	\$	\$	\$
	%	%	%
	\$	\$	\$
	2,051,370	(4,743,097)	(36,108)
	\$	\$	\$
	2,051,370	(4,743,097)	(36,108)
	\$	\$	\$
	10,403,912	5,660,815	5,624,708
\$ 8,352,542			

[illegible]

	%	\$		%	\$		%	\$
		\$			\$			\$
		\$			\$			\$
		\$	(554,921)		\$			\$
		\$	(554,921)		\$			\$
		\$	-		\$			\$
						N/A		
(554,921) Decrease one-time transfer						N/A		

Total Expenditures & Other Financing Uses	\$ 259,354,774	\$ 507,408,838	\$ 271,757,357	\$ 233,973,268
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ 52,592,515	\$ (82,420,668)	\$ (41,970,757)	\$ 0

2023-24 Budget
Stockton Unified School District
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2023-24		2024-25		2025-26	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL. (Form 01 pg.1 line F1(e))	\$ 132,727,690	\$ 124,877,940				
ENDING FUND BALANCE	\$ 120,773,186	\$ 42,457,272	\$ 113,558,705	\$ 486,515	\$ 108,619,059	\$ 486,515
COMPONENTS OF ENDING FUND BALANCE:						
Nonspendable Amounts						
Revolving Cash						
Stores						
Prepaid Expenditures						
All Others						
Restricted Balances						
9740		\$ 42,457,272		\$ 486,515		\$ 486,515
Committed Balances						
Stabilization Agreements						
Other Commitments						
Assigned Amounts						
Describe Other Assignments below:						
Assigned to Revolving Cash						
9780	70,000		70,000		70,000	
Assigned to Stores						
9780	1,200,000		1,200,000		1,200,000	
Assigned to Contract Repayment (IAQ)						
9780	6,604,857		6,604,857		6,604,857	
June 28, 2022 Board Approved Committed Funds						
9780	56,245,202		56,245,202		56,245,202	
CSESAP- 7415						
9780	588,457					
Other Assignments						
9780	28,295,786		28,756,753		24,839,186	
Total Other Assignments						
9780	93,004,302		92,876,812		88,959,245	
Reserve for Economic Uncertainties						
3%						
9789	27,768,885		20,681,894		19,659,815	
Unassigned/Unappropriated						
9790	(0)		(0)		(0)	
Special Reserve Fund - Non/Capital Outlay (17)						
Designated for Economic Uncertainties						
9789						
Unassigned/Unappropriated						
9790						

Please attach additional sheets as necessary.

Prepared By: _____

Chief Business Official Signature or DSSD Superintendent Signature: _____

Certificated

	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries	23.7000%	23.7000%	23.7000%
Statutory Benefit Rate	\$ -	\$ -	\$ -
Cost of 1% Statutory Benefits			
Step/Column %			
Cost of Step/Column Related to 1%	\$ -	\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Classified

	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries	37.4800%	38.5000%	39.1000%
Statutory Benefit Rate	\$ -	\$ -	\$ -
Cost of 1% Statutory Benefits			
Step%			
Cost of Step Related to 1%	\$ -	\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Enter information in the highlighted fields only