



OFFICE OF THE HEAD FINANCIAL OFFICER  
135 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102

BOARD OF EDUCATION  
OFFICE OF THE SUPERINTENDENT  
555 FRANKLIN STREET  
SAN FRANCISCO, CA 94102

## **SAN FRANCISCO COUNTY OFFICE OF EDUCATION SAN FRANCISCO UNIFIED SCHOOL DISTRICT**

### **LOCAL CONTROL & ACCOUNTABILITY PLAN AND RECOMMENDED BUDGET For Fiscal Year 2023-24**

#### **1st Reading**



#### **Standardized Account Code Structure (SACS) Forms**

**BOARD OF EDUCATION**  
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**RECOMMENDED BY**  
**MATT WAYNE, Ed.D.**  
**SUPERINTENDENT OF SCHOOLS**  
**JUNE 6, 2023**



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- Expenditures by Object
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- Unrestricted
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- Unrestricted/Restricted

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## **County Form MYP: Multiyear Projections**

- Unrestricted
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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099		614,203,860.05	.01	614,203,860.06	644,783,498.00	0.00	644,783,498.00	5.0%
2) Federal Revenue	8100-8299		941,000.00	121,913,095.76	122,854,095.76	1,596,836.00	49,937,205.64	51,534,041.64	-58.1%
3) Other State Revenue	8300-8599		22,440,536.00	268,705,734.35	291,146,270.35	9,807,786.00	160,138,876.00	169,946,662.00	-41.6%
4) Other Local Revenue	8600-8799		56,768,617.06	207,784,809.36	264,553,426.42	50,239,369.00	233,535,859.33	283,775,228.33	7.3%
5) TOTAL, REVENUES			694,354,013.11	598,403,639.48	1,292,757,652.59	706,427,489.00	443,611,940.97	1,150,039,429.97	-11.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries	1000-1999		249,294,566.08	201,415,124.43	450,709,690.51	224,796,504.65	218,271,846.79	443,068,351.44	-1.7%
2) Classified Salaries	2000-2999		82,562,264.85	104,826,344.93	187,388,609.78	82,988,604.17	118,053,324.84	201,041,929.01	7.3%
3) Employee Benefits	3000-3999		137,419,949.05	161,659,410.21	299,079,359.26	132,399,513.90	172,971,106.51	305,370,620.41	2.1%
4) Books and Supplies	4000-4999		9,856,880.62	36,544,997.77	46,401,878.39	11,574,269.95	20,670,565.61	32,244,835.56	-30.5%
5) Services and Other Operating Expenditures	5000-5999		73,697,193.47	118,403,456.64	192,100,650.11	89,711,886.36	110,643,957.57	200,355,843.93	4.3%
6) Capital Outlay	6000-6999		150,000.03	1,891,211.72	2,041,211.75	221,326.95	1,117,455.00	1,338,781.95	-34.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		0.00	1,380,207.00	1,380,207.00	0.00	3,492,207.00	3,492,207.00	153.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		(13,910,774.48)	11,804,124.11	(2,106,650.37)	(13,107,699.49)	10,565,695.80	(2,542,003.69)	20.7%
9) TOTAL, EXPENDITURES	7300-7399		539,070,079.62	637,924,876.81	1,176,994,956.43	528,584,406.49	655,786,159.12	1,184,370,565.61	0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			155,283,933.49	(39,521,237.33)	115,762,696.16	177,843,082.51	(212,174,218.15)	(34,331,135.64)	-129.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	5,317,594.64	5,317,594.64	0.00	1,564,000.34	1,564,000.34	-70.6%
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		(160,278,090.94)	160,278,090.67	(.27)	(165,490,100.00)	165,490,100.08	.08	-129.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(160,278,090.94)	154,960,496.03	(5,317,594.91)	(165,490,100.00)	163,926,099.74	(1,564,000.26)	-70.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,994,157.45)	115,439,258.70	110,445,101.25	12,352,982.51	(48,248,118.41)	(35,895,135.90)	-132.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		159,700,936.36	115,000,589.95	274,701,526.31	174,706,778.91	230,439,848.65	405,146,627.56	47.5%
b) Audit Adjustments	9793		20,000,000.00	0.00	20,000,000.00	0.00	0.00	0.00	-100.0%

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)			179,700,936.36	115,000,589.95	294,701,526.31	174,706,778.91	230,439,848.65	405,146,627.56	37.5%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,700,936.36	115,000,589.95	294,701,526.31	174,706,778.91	230,439,848.65	405,146,627.56	37.5%
2) Ending Balance, June 30 (E + F1e)			174,706,778.91	230,439,848.65	405,146,627.56	187,059,761.42	182,191,730.24	369,251,491.66	-8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	1,876,150.00	0.00	1,876,150.00	1,876,150.00	0.00	1,876,150.00	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	230,439,888.67	230,439,888.67	0.00	182,191,767.84	182,191,767.84	-20.9%
c) Committed									
Stabilization Arrangements		9750	65,000,000.00	0.00	65,000,000.00	51,483,611.42	0.00	51,483,611.42	-20.8%
Other Commitments	9760		62,000,000.00	0.00	62,000,000.00	110,000,000.00	0.00	110,000,000.00	77.4%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated	9789		22,300,000.00	0.00	22,300,000.00	23,700,000.00	0.00	23,700,000.00	6.3%
Reserve for Economic Uncertainties			23,530,628.91	(40.02)	23,530,588.89	0.00	(37.60)	(37.60)	-100.0%
Unassigned/Unappropriated Amount	9790								
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury	9110		0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		0.00	0.00	0.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		0.00	0.00	0.00				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		0.00	0.00	0.00				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures	9330		0.00	0.00	0.00				
8) Other Current Assets	9340		0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources	9490		0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable	9500		0.00	0.00	0.00				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		0.00	0.00	0.00				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011	337,311,983.99	0.00	337,311,983.99		309,144,446.00	0.00	309,144,446.00	-8.4%
Education Protection Account State Aid - Current Year	8012	95,877,958.00	0.00	95,877,958.00		102,206,820.00	0.00	102,206,820.00	6.6%
State Aid - Prior Years	8019	(1,782,545.00)	0.00	(1,782,545.00)		0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021	.02	0.00	.02		0.00	0.00	0.00	-100.0%
Timber Yield Tax	8022	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041	197,767,130.00	0.00	197,767,130.00		237,351,853.00	0.00	237,351,853.00	20.0%
Unsecured Roll Taxes	8042	12,430,626.00	0.00	12,430,626.00		14,918,740.00	0.00	14,918,740.00	20.0%
Prior Years' Taxes	8043	.01	0.00	.01		0.00	0.00	0.00	-100.0%
Supplemental Taxes	8044	3,144,407.00	0.00	3,144,407.00		3,773,792.00	0.00	3,773,792.00	20.0%
Education Revenue Augmentation Fund (ERAF)	8045	.01	.01	.02		0.00	0.00	0.00	-100.0%

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)	
Community Redevelopment Funds (SB 617/699/1992)	8047		.01	0.00	.01	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>644,749,560.04</b>	<b>.01</b>	<b>644,749,560.05</b>	<b>667,395,651.00</b>	<b>0.00</b>	<b>667,395,651.00</b>	<b>3.5%</b>
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		(30,545,699.99)	0.00	(30,545,699.99)	(22,612,153.00)	0.00	(22,612,153.00)	-26.0%
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>614,203,860.05</b>	<b>.01</b>	<b>614,203,860.06</b>	<b>644,783,498.00</b>	<b>0.00</b>	<b>644,783,498.00</b>	<b>5.0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	15,399,940.96	15,399,940.96	0.00	14,290,558.00	14,290,558.00	-7.2%
Special Education Discretionary Grants	8182		0.00	3,838,684.58	3,838,684.58	0.00	2,301,536.16	2,301,536.16	-40.0%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		15,884,995.44	15,884,995.44		12,711,225.00	12,711,225.00	-20.0%
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		2,635,591.52	2,635,591.52		2,282,928.00	2,282,928.00	-13.4%
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		4,915,042.88	4,915,042.88		1,729,382.00	1,729,382.00	-64.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
				7,869,266.67	7,869,266.67			4,902,376.30	4,902,376.30
				38,500.03	38,500.03			0.00	0.00
			941,000.00	71,331,073.68	72,272,073.68	1,596,836.00	11,719,200.18	13,316,036.18	-81.6%
TOTAL, FEDERAL REVENUE			941,000.00	121,913,095.76	122,854,095.76	1,596,836.00	49,937,205.64	51,534,041.64	-58.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		50,855,971.00	50,855,971.00			53,592,000.00	53,592,000.00
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	566,097.56	566,097.56	0.00		566,098.00	566,098.00
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	2,041,477.00	0.00	2,041,477.00	2,173,924.00		0.00	2,173,924.00
Lottery - Unrestricted and Instructional Materials		8560	7,399,059.00	2,951,000.01	10,350,059.01	7,633,862.00	3,008,640.00	10,642,502.00	2.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00		0.00	0.0%
After School Education and Safety (ASES)	6010	8590		14,593,396.51	14,593,396.51			13,803,474.00	13,803,474.00
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		646,704.10	646,704.10			542,535.00	542,535.00
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,423,797.41	2,423,797.41			2,221,119.00	2,221,119.00
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	13,000,000.00	196,668,767.76	209,668,767.76	0.00	86,405,010.00	86,405,010.00	-58.8%
TOTAL, OTHER STATE REVENUE			22,440,536.00	268,705,734.35	291,146,270.35	9,807,786.00	160,138,876.00	169,946,662.00	-41.6%
<b>OTHER LOCAL REVENUE</b>									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0.00	46,375,000.02	46,375,000.02	0.00	93,011,745.33	93,011,745.33	100.6%
Other	8622		41,104,333.00	0.00	41,104,333.00	35,452,270.00	0.00	35,452,270.00	-13.8%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		11,330,897.03	0.00	11,330,897.03	11,613,518.00	0.00	11,613,518.00	2.5%
Interest	8660		3,091,560.00	0.00	3,091,560.00	3,173,581.00	0.00	3,173,581.00	2.7%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	.07	.08	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources	8697		0.00	1,380,207.00	1,380,207.00	0.00	3,492,207.00	3,492,207.00	153.0%
All Other Local Revenue	8699		1,241,827.02	160,029,602.27	161,271,429.29	0.00	137,031,907.00	137,031,907.00	-15.0%
Tuition	8710		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)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,768,617.06	207,784,809.36	264,553,426.42	50,239,369.00	233,535,859.33	283,775,228.33	7.3%
TOTAL, REVENUES			694,354,013.11	598,403,639.48	1,292,757,652.59	706,427,489.00	443,611,940.97	1,150,039,429.97	-11.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries	1100		202,521,448.24	124,834,080.55	327,355,528.79	190,741,173.33	121,132,665.98	311,873,839.31	-4.7%
Certificated Pupil Support Salaries	1200		13,685,140.88	49,462,125.76	63,147,266.64	9,333,476.10	55,374,346.10	64,707,822.20	2.5%
Certificated Supervisors' and Administrators' Salaries	1300		31,003,842.85	15,395,241.88	46,399,084.73	24,624,174.22	22,282,789.37	46,906,963.59	1.1%
Other Certificated Salaries	1900		2,084,134.11	11,723,676.24	13,807,810.35	97,681.00	19,482,045.34	19,579,726.34	41.8%
TOTAL, CERTIFICATED SALARIES			249,294,566.08	201,415,124.43	450,709,690.51	224,796,504.65	218,271,846.79	443,068,351.44	-1.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries	2100		9,404,576.38	48,011,108.98	57,415,685.36	7,522,632.48	54,797,750.78	62,320,383.26	8.5%
Classified Support Salaries	2200		25,699,014.89	16,905,798.19	42,604,813.08	25,021,155.06	17,118,204.16	42,139,359.22	-1.1%
Classified Supervisors' and Administrators' Salaries	2300		13,675,068.86	10,183,485.52	23,858,554.38	17,359,526.90	9,723,870.43	27,083,397.33	13.5%
Clerical, Technical and Office Salaries	2400		22,841,105.78	12,000,862.26	34,841,968.04	24,536,758.27	12,171,412.85	36,708,171.12	5.4%
Other Classified Salaries	2900		10,942,498.94	17,725,089.98	28,667,588.92	8,548,531.46	24,242,086.62	32,790,618.08	14.4%
TOTAL, CLASSIFIED SALARIES			82,562,264.85	104,826,344.93	187,388,609.78	82,988,604.17	118,053,324.84	201,041,929.01	7.3%
<b>EMPLOYEE BENEFITS</b>									
STRS	3101-3102		41,144,229.61	77,081,765.05	118,225,994.66	45,969,263.17	88,763,857.12	134,733,120.29	14.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		22,108,806.28	22,059,729.28	44,168,535.56	19,929,284.24	20,958,605.11	40,887,889.35	-7.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits	3401-3402		35,999,944.68	31,172,267.53	67,172,212.21	33,481,673.55	30,185,523.33	63,667,196.88	-5.2%
Unemployment Insurance	3501-3502		3,882,567.98	3,208,768.09	7,091,336.07	647,676.27	648,640.94	1,296,317.21	-81.7%
Workers' Compensation	3601-3602		9,471,596.33	7,827,786.06	17,299,382.39	8,091,052.24	8,101,857.00	16,192,909.24	-6.4%
OPEB, Allocated	3701-3702		24,812,804.17	20,309,094.20	45,121,898.37	24,280,564.43	24,312,623.01	48,593,187.44	7.7%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			137,419,949.05	161,659,410.21	299,079,359.26	132,399,513.90	172,971,106.51	305,370,620.41	2.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials	4100		3,900.00	400,000.00	403,900.00	3,900.00	892,300.00	896,200.00	121.9%
Books and Other Reference Materials	4200		41,358.32	808,511.86	849,870.18	17,800.32	936,321.00	954,121.32	12.3%
Materials and Supplies	4300		7,790,711.14	19,715,988.47	27,506,699.61	8,626,272.31	12,763,708.34	21,389,980.65	-22.2%
Noncapitalized Equipment	4400		2,014,911.16	13,935,050.60	15,949,961.76	2,920,658.32	4,692,692.27	7,613,350.59	-52.3%
Food	4700		6,000.00	1,685,446.84	1,691,446.84	5,639.00	1,385,544.00	1,391,183.00	-17.8%
TOTAL, BOOKS AND SUPPLIES			9,856,880.62	36,544,997.77	46,401,878.39	11,574,269.95	20,670,565.61	32,244,835.56	-30.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services	5100		2,649,491.00	43,816,607.17	46,466,098.17	2,637,750.00	56,609,800.21	59,247,550.21	27.5%
Travel and Conferences	5200		659,903.39	1,693,677.73	2,353,581.12	643,862.86	1,292,175.41	1,936,038.27	-17.7%
Dues and Memberships	5300		148,210.32	17,700.00	165,910.32	155,365.00	27,700.00	183,065.00	10.3%
Insurance	5400 - 5450		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		10,823,009.80	60,000.00	10,883,009.80	11,293,941.25	60,000.00	11,353,941.25	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		2,049,842.68	3,185,783.92	5,235,626.60	2,025,460.12	2,722,351.00	4,747,811.12	-9.3%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		54,201,574.67	65,348,090.34	119,549,665.01	66,859,999.47	49,350,159.95	116,210,159.42	-2.8%
Communications	5900		3,165,161.61	4,281,597.48	7,446,759.09	6,095,507.66	581,771.00	6,677,278.66	-10.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,697,193.47	118,403,456.64	192,100,650.11	89,711,886.36	110,643,957.57	200,355,843.93	4.3%
<b>CAPITAL OUTLAY</b>									
Land	6100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		.03	1,305,892.38	1,305,892.41	71,326.95	1,095,455.00	1,166,781.95	-10.7%
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		150,000.00	585,319.34	735,319.34	150,000.00	22,000.00	172,000.00	-76.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
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			150,000.03	1,891,211.72	2,041,211.75	221,326.95	1,117,455.00	1,338,781.95	-34.4%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>										
Tuition										
Tuition for Instruction Under Interdistrict										
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Tuition, Excess Costs, and/or Deficit Payments										
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Pass-Through Revenues										
To Districts or Charter Schools	7211		0.00	1,380,207.00	1,380,207.00	0.00	3,492,207.00	3,492,207.00	153.0%	
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education SELPA Transfers of Apportionments										
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%	
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%	
ROC/P Transfers of Apportionments										
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%	
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%	
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%	
Other Transfers of Apportionments	All Other	7221-7223		0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers		7281-7283		0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7299		0.00	0.00	0.00	0.00	0.00	0.0%	
Debt Service										
Debt Service - Interest		7438		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	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	1,380,207.00	1,380,207.00	0.00	3,492,207.00	3,492,207.00	153.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>										

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs	7310		(11,804,124.11)	11,804,124.11	0.00	(10,552,739.50)	10,552,739.46	(.04)	New
Transfers of Indirect Costs - Interfund	7350		(2,106,650.37)	0.00	(2,106,650.37)	(2,554,959.99)	12,956.34	(2,542,003.65)	20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,910,774.48)	11,804,124.11	(2,106,650.37)	(13,107,699.49)	10,565,695.80	(2,542,003.69)	20.7%
TOTAL, EXPENDITURES			539,070,079.62	637,924,876.81	1,176,994,956.43	528,584,406.49	655,786,159.12	1,184,370,565.61	0.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	3,264,216.38	3,264,216.38	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out	7619		0.00	2,053,378.26	2,053,378.26	0.00	1,564,000.34	1,564,000.34	-23.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	5,317,594.64	5,317,594.64	0.00	1,564,000.34	1,564,000.34	-70.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues	8980		(160,278,090.94)	160,278,090.94	0.00	(165,490,100.00)	165,490,100.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	(.27)	(.27)	0.00	.08	.08	-129.6%
(e) TOTAL, CONTRIBUTIONS			(160,278,090.94)	160,278,090.67	(.27)	(165,490,100.00)	165,490,100.08	.08	-129.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(160,278,090.94)	154,960,496.03	(5,317,594.91)	(165,490,100.00)	163,926,099.74	(1,564,000.26)	-70.6%

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>A. REVENUES</b>									
1) LCFF Sources	8010-8099		614,203,860.05	.01	614,203,860.06	644,783,498.00	0.00	644,783,498.00	5.0%
2) Federal Revenue	8100-8299		941,000.00	121,913,095.76	122,854,095.76	1,596,836.00	49,937,205.64	51,534,041.64	-58.1%
3) Other State Revenue	8300-8599		22,440,536.00	268,705,734.35	291,146,270.35	9,807,786.00	160,138,876.00	169,946,662.00	-41.6%
4) Other Local Revenue	8600-8799		56,768,617.06	207,784,809.36	264,553,426.42	50,239,369.00	233,535,859.33	283,775,228.33	7.3%
5) TOTAL, REVENUES			694,354,013.11	598,403,639.48	1,292,757,652.59	706,427,489.00	443,611,940.97	1,150,039,429.97	-11.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		311,019,900.35	349,378,733.84	660,398,634.19	303,400,058.73	359,993,115.81	663,393,174.54	0.5%
2) Instruction - Related Services	2000-2999		65,905,586.03	97,836,348.02	163,741,934.05	58,138,848.24	106,249,830.33	164,388,678.57	0.4%
3) Pupil Services	3000-3999		67,461,469.04	92,305,345.05	159,766,814.09	59,605,909.83	108,426,081.70	168,031,991.53	5.2%
4) Ancillary Services	4000-4999		85,000.03	5,703,318.98	5,788,319.01	257,101.00	6,166,510.10	6,423,611.10	11.0%
5) Community Services	5000-5999		0.00	105,000.00	105,000.00	0.00	115,000.00	115,000.00	9.5%
6) Enterprise	6000-6999		0.00	136,640.20	136,640.20	0.00	12,615.75	12,615.75	-90.8%
7) General Administration	7000-7999		43,101,813.65	54,457,649.50	97,559,463.15	55,588,610.58	35,831,546.85	91,420,157.43	-6.3%
8) Plant Services	8000-8999		51,496,310.52	36,621,634.22	88,117,944.74	51,593,878.11	35,499,251.58	87,093,129.69	-1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,380,207.00	1,380,207.00	0.00	3,492,207.00	3,492,207.00	153.0%
10) TOTAL, EXPENDITURES			539,070,079.62	637,924,876.81	1,176,994,956.43	528,584,406.49	655,786,159.12	1,184,370,565.61	0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			155,283,933.49	(39,521,237.33)	115,762,696.16	177,843,082.51	(212,174,218.15)	(34,331,135.64)	-129.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	5,317,594.64	5,317,594.64	0.00	1,564,000.34	1,564,000.34	-70.6%
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		(160,278,090.94)	160,278,090.67	(.27)	(165,490,100.00)	165,490,100.08	.08	-129.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(160,278,090.94)	154,960,496.03	(5,317,594.91)	(165,490,100.00)	163,926,099.74	(1,564,000.26)	-70.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,994,157.45)	115,439,258.70	110,445,101.25	12,352,982.51	(48,248,118.41)	(35,895,135.90)	-132.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		159,700,936.36	115,000,589.95	274,701,526.31	174,706,778.91	230,439,848.65	405,146,627.56	47.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments	9793		20,000,000.00	0.00	20,000,000.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			179,700,936.36	115,000,589.95	294,701,526.31	174,706,778.91	230,439,848.65	405,146,627.56	37.5%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,700,936.36	115,000,589.95	294,701,526.31	174,706,778.91	230,439,848.65	405,146,627.56	37.5%
2) Ending Balance, June 30 (E + F1e)			174,706,778.91	230,439,848.65	405,146,627.56	187,059,761.42	182,191,730.24	369,251,491.66	-8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		1,876,150.00	0.00	1,876,150.00	1,876,150.00	0.00	1,876,150.00	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	230,439,888.67	230,439,888.67	0.00	182,191,767.84	182,191,767.84	-20.9%
c) Committed									
Stabilization Arrangements	9750		65,000,000.00	0.00	65,000,000.00	51,483,611.42	0.00	51,483,611.42	-20.8%
Other Commitments (by Resource/Object)	9760		62,000,000.00	0.00	62,000,000.00	110,000,000.00	0.00	110,000,000.00	77.4%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		22,300,000.00	0.00	22,300,000.00	23,700,000.00	0.00	23,700,000.00	6.3%
Unassigned/Unappropriated Amount	9790		23,530,628.91	(40.02)	23,530,588.89	0.00	(37.60)	(37.60)	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	20,908,341.18	20,908,341.42
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	1,095,676.29	.21
3061	ESSA: Title I, Migrant Ed Summer Program	.01	.02
3150	ESSA: Title I, Part A, Schoolwide Programs (SWP)	0.00	.04
3182	ESSA: School Improvement Funding for LEAs	1,156,318.24	1,156,318.24
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	4,918,265.66	4,918,265.66
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	6,848,871.10	6,566,895.92
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	9,134,175.17	.05
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	.01	.01
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	5,033,574.05	5,033,574.05
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	1,319,920.01	1,319,920.01
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	3,749,026.01	458,276.61
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	6,462,674.01	1,129,060.07
3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	0.00	.07
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	37,012.32	37,012.32
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	0.00	.46
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	259,525.45	259,525.45
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	1,525,824.34	1,525,824.04
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	.42
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	23,110.52	23,110.52
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	.02	.02
3395	Special Ed: Alternate Dispute Resolution	.01	2,855.01
3515	Strengthening Career and Technical Education for the 21st Century (Perkins V): State Leadership, Section 124	.01	.01
4035	ESSA: Title II, Part A, Supporting Effective Instruction	689,560.35	689,560.27
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	774,921.01	774,921.01
4203	ESSA: Title III, English Learner Student Program	2,467,076.09	2,467,075.88
5633		0.00	.13
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	.01	0.00
5810	Other Restricted Federal	17,612,480.27	17,612,479.62
6010	After School Education and Safety (ASES)	60,926.13	60,926.23
6011	After School Kids Code Grant Pilot Program (No Longer Funded)	.01	.01
6230	California Clean Energy Jobs Act	3,702.26	3,702.26
6266	Educator Effectiveness, FY 2021-22	14,862,318.76	9,205,948.76
6271	National Board for Professional Teaching Standards Certification Incentive Program	.01	.01
6300	Lottery: Instructional Materials	5,585,451.63	5,888,551.65
6332	CA Community Schools Partnership Act - Implementation Grant	4,439,949.06	4,439,949.14
6385	Governor's CTE Initiative: California Partnership Academies	102,171.58	102,171.40
6388	Strong Workforce Program	4,697,740.55	4,697,741.25

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6500	Special Education	7,191,719.52	405,553.83
6515	Special Ed: Infant Discretionary Funds	.01	.01
6536	Special Ed: Dispute Prevention and Dispute Resolution	904,019.58	904,019.98
6537	Special Ed: Learning Recovery Support	3,838,898.82	3,838,899.02
6546	Mental Health-Related Services	227,773.85	227,773.56
6547	Special Education Early Intervention Preschool Grant	2,301,676.00	2,301,676.00
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	.01	.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,797,615.92	6,203,218.39
7220	Partnership Academies Program	0.00	.37
7311	Classified School Employee Professional Development Block Grant	241,972.00	241,972.00
7388	SB 117 COVID-19 LEA Response Funds	393.16	393.16
7412	A-G Access/Success Grant	6,427,041.16	6,427,040.83
7413	A-G Learning Loss Mitigation Grant	955,062.66	955,062.49
7415	Classified School Employee Summer Assistance Program	629,895.80	629,895.80
7422	In-Person Instruction (IPI) Grant	7,914.79	7,914.79
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,757,853.93	1,757,853.93
7435	Learning Recovery Emergency Block Grant	62,343,172.01	54,654,083.73
7810	Other Restricted State	2,191,153.36	2,191,153.54
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	154,202.00
9010	Other Restricted Local	13,855,113.96	12,009,046.15
Total, Restricted Balance		230,439,888.67	182,191,767.84

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	644,783,498.00	0.21%	646,153,880.00	1.73%	657,340,670.00
2. Federal Revenues	8100-8299	1,596,836.00	2.50%	1,636,757.00	2.50%	1,677,676.00
3. Other State Revenues	8300-8599	9,807,786.00	0.87%	9,893,449.00	0.75%	9,967,687.00
4. Other Local Revenues	8600-8799	50,239,369.00	4.39%	52,447,026.00	3.33%	54,194,969.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(165,490,100.00)	2.49%	(169,606,007.00)	3.09%	(174,844,187.00)
6. Total (Sum lines A1 thru A5c)		540,937,389.00	-0.08%	540,525,105.00	1.45%	548,336,815.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			224,796,504.65		227,044,469.70	
b. Step & Column Adjustment			2,247,965.05		2,270,450.00	
c. Cost-of-Living Adjustment			0.00		0.00	
d. Other Adjustments			0.00		0.00	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	224,796,504.65	1.00%	227,044,469.70	1.00%	229,314,919.70
2. Classified Salaries						
a. Base Salaries			82,988,604.17		83,818,490.21	
b. Step & Column Adjustment			829,886.04		838,185.00	
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	82,988,604.17	1.00%	83,818,490.21	1.00%	84,656,675.21
3. Employee Benefits	3000-3999	132,399,513.90	-3.95%	127,170,494.00	1.06%	128,524,215.60
4. Books and Supplies	4000-4999	11,574,269.95	2.80%	11,898,350.00	2.64%	12,212,466.00
5. Services and Other Operating Expenditures	5000-5999	89,711,886.36	-11.80%	79,128,454.00	2.64%	81,217,445.00
6. Capital Outlay	6000-6999	221,326.95	3.00%	227,967.00	2.64%	233,985.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,107,699.49)	2.00%	(13,370,000.00)	2.00%	(13,637,400.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		528,584,406.49	-2.40%	515,918,224.91	1.28%	522,522,306.51

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		12,352,982.51		24,606,880.09		25,814,508.49
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		174,706,778.91		187,059,761.42		211,666,641.51
2. Ending Fund Balance (Sum lines C and D1)		187,059,761.42		211,666,641.51		237,481,150.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,876,150.00		1,876,150.00		1,876,150.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	51,483,611.42		25,390,491.51		0.00
2. Other Commitments	9760	110,000,000.00		160,500,000.00		211,505,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	23,700,000.00		23,900,000.00		24,100,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		187,059,761.42		211,666,641.51		237,481,150.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	51,483,611.42		25,390,491.51		0.00
b. Reserve for Economic Uncertainties	9789	23,700,000.00		23,900,000.00		24,100,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		75,183,611.42		49,290,491.51		24,100,000.00
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	0.00%	0.00
2. Federal Revenues	8100-8299	49,937,205.64	2.48%	51,176,000.00	2.10%	52,250,000.00
3. Other State Revenues	8300-8599	160,138,876.00	1.78%	162,992,340.00	0.64%	164,037,340.00
4. Other Local Revenues	8600-8799	233,535,859.33	9.85%	256,534,000.00	1.59%	260,617,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	165,490,100.08	1.51%	167,995,087.00	3.09%	173,184,939.00
6. Total (Sum lines A1 thru A5c)		609,102,041.05	4.86%	638,697,427.00	1.78%	650,089,279.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			218,271,846.79			220,454,999.79
b. Step & Column Adjustment			2,183,153.00			2,204,000.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	218,271,846.79	1.00%	220,454,999.79	1.00%	222,658,999.79
2. Classified Salaries						
a. Base Salaries			118,053,324.84			119,233,999.84
b. Step & Column Adjustment			1,180,675.00			1,192,000.00
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	118,053,324.84	1.00%	119,233,999.84	1.00%	120,425,999.84
3. Employee Benefits	3000-3999	172,971,106.51	3.80%	179,549,184.00	1.34%	181,948,138.00
4. Books and Supplies	4000-4999	20,670,565.61	2.80%	21,249,341.00	2.64%	21,810,324.00
5. Services and Other Operating Expenditures	5000-5999	110,643,957.57	2.80%	113,741,988.00	2.64%	116,744,777.00
6. Capital Outlay	6000-6999	1,117,455.00	3.00%	1,150,979.00	2.64%	1,181,364.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,492,207.00	0.00%	3,492,207.00	0.00%	3,492,207.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,565,695.80	1.93%	10,770,000.00	1.86%	10,970,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,564,000.34	0.00%	1,564,000.00	0.00%	1,564,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		657,350,159.46	2.11%	671,206,698.63	1.43%	680,795,809.63
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(48,248,118.41)		(32,509,271.63)		(30,706,530.63)

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)		230,439,848.65		182,191,730.24		149,682,458.61
2. Ending Fund Balance (Sum lines C and D1)		182,191,730.24		149,682,458.61		118,975,927.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	182,191,767.84		149,682,458.61		118,975,927.98
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	(37.60)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		182,191,730.24		149,682,458.61		118,975,927.98
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	644,783,498.00	0.21%	646,153,880.00	1.73%	657,340,670.00
2. Federal Revenues	8100-8299	51,534,041.64	2.48%	52,812,757.00	2.11%	53,927,676.00
3. Other State Revenues	8300-8599	169,946,662.00	1.73%	172,885,789.00	0.65%	174,005,027.00
4. Other Local Revenues	8600-8799	283,775,228.33	8.88%	308,981,026.00	1.89%	314,811,969.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	.08	-2,013,650,100.00%	(1,610,920.00)	3.00%	(1,659,248.00)
6. Total (Sum lines A1 thru A5c)		1,150,039,430.05	2.54%	1,179,222,532.00	1.63%	1,198,426,094.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			443,068,351.44			447,499,469.49
b. Step & Column Adjustment			4,431,118.05			4,474,450.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	443,068,351.44	1.00%	447,499,469.49	1.00%	451,973,919.49
2. Classified Salaries						
a. Base Salaries			201,041,929.01			203,052,490.05
b. Step & Column Adjustment			2,010,561.04			2,030,185.00
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	201,041,929.01	1.00%	203,052,490.05	1.00%	205,082,675.05
3. Employee Benefits	3000-3999	305,370,620.41	0.44%	306,719,678.00	1.22%	310,472,353.60
4. Books and Supplies	4000-4999	32,244,835.56	2.80%	33,147,691.00	2.64%	34,022,790.00
5. Services and Other Operating Expenditures	5000-5999	200,355,843.93	-3.74%	192,870,442.00	2.64%	197,962,222.00
6. Capital Outlay	6000-6999	1,338,781.95	3.00%	1,378,946.00	2.64%	1,415,349.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,492,207.00	0.00%	3,492,207.00	0.00%	3,492,207.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,542,003.69)	2.28%	(2,600,000.00)	2.59%	(2,667,400.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,564,000.34	0.00%	1,564,000.00	0.00%	1,564,000.00
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)		1,185,934,565.95	0.10%	1,187,124,923.54	1.36%	1,203,318,116.14
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(35,895,135.90)		(7,902,391.54)		(4,892,022.14)

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)		405,146,627.56		369,251,491.66		361,349,100.12
2. Ending Fund Balance (Sum lines C and D1)		369,251,491.66		361,349,100.12		356,457,077.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,876,150.00		1,876,150.00		1,876,150.00
b. Restricted	9740	182,191,767.84		149,682,458.61		118,975,927.98
c. Committed						
1. Stabilization Arrangements	9750	51,483,611.42		25,390,491.51		0.00
2. Other Commitments	9760	110,000,000.00		160,500,000.00		211,505,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	23,700,000.00		23,900,000.00		24,100,000.00
2. Unassigned/Unappropriated	9790	(37.60)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		369,251,491.66		361,349,100.12		356,457,077.98
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	51,483,611.42		25,390,491.51		0.00
b. Reserve for Economic Uncertainties	9789	23,700,000.00		23,900,000.00		24,100,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(6,739,928.39)		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)		68,443,683.03		49,290,491.51		24,100,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.77%		4.15%		2.00%
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?	Yes					

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):  San Francisco Unified School District						
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				
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)		50,115.31		44,825.18		44,825.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,185,934,565.95		1,187,124,923.54		1,203,318,116.14
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)		1,185,934,565.95		1,187,124,923.54		1,203,318,116.14
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		23,718,691.32		23,742,498.47		24,066,362.32
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)		23,718,691.32		23,742,498.47		24,066,362.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

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)		
<b>A. REVENUES</b>	8010-8099		11,157,596.00	0.00	11,157,596.00	12,048,448.00	0.00	12,048,448.00	8.0%	
1) LCFF Sources			0.00	1,168,304.40	1,168,304.40	0.00	2,434,857.17	2,434,857.17	108.4%	
2) Federal Revenue			02	5,056,765.54	5,056,765.56	0.00	4,333,315.81	4,333,315.81	-14.3%	
3) Other State Revenue			1,156,174.96	149,649.18	1,305,824.14	0.00	0.00	0.00	-100.0%	
4) Other Local Revenue			12,313,770.98	6,374,719.12	18,688,490.10	12,048,448.00	6,768,172.98	18,816,620.98	0.7%	
<b>B. EXPENDITURES</b>	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7300-7399		4,008,396.71	823,322.51	4,831,719.22	3,566,880.77	1,015,213.89	4,582,094.66	-5.2%	
1) Certificated Salaries			5,209,947.12	138,439.32	5,348,386.44	3,712,267.76	484,777.32	4,197,045.08	-21.5%	
2) Classified Salaries			3,912,287.58	3,845,419.60	7,757,707.18	2,881,882.40	4,068,938.88	6,950,821.28	-10.4%	
3) Employee Benefits			363,384.47	197,933.80	561,318.27	353,424.92	316,718.21	670,143.13	19.4%	
4) Books and Supplies			1,106,469.57	653,005.55	1,759,475.12	875,688.47	862,350.53	1,738,039.00	-1.2%	
5) Services and Other Operating Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
6) Capital Outlay			(7) Other Outgo (excluding Transfers of Indirect Costs)	0.00	0.00	0.00	0.00	0.00	0.0%	
7) Other Outgo - Transfers of Indirect Costs			7100-7299	0.00	0.00	(2,777.48)	2,777.48	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs			7400-7499	(31,316.54)	31,316.54	0.00	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES			14,569,168.91	5,689,437.32	20,258,606.23	11,387,366.84	6,750,776.31	18,138,143.15	-10.5%	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,255,397.93)	685,281.80	(1,570,116.13)	661,081.16	17,396.67	678,477.83	-143.2%	
<b>D. OTHER FINANCING SOURCES/USES</b>										
1) Interfund Transfers	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Other Sources/Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,255,397.93)	685,281.80	(1,570,116.13)	661,081.16	17,396.67	678,477.83	-143.2%	
<b>F. FUND BALANCE, RESERVES</b>										
1) Beginning Fund Balance	9791		3,666,506.41	4,430,849.51	8,097,355.92	1,411,108.48	5,116,131.31	6,527,239.79	-19.4%	
a) As of July 1 - Unaudited			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Audit Adjustments	9793									

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)			3,666,506.41	4,430,849.51	8,097,355.92	1,411,108.48	5,116,131.31	6,527,239.79	-19.4%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,666,506.41	4,430,849.51	8,097,355.92	1,411,108.48	5,116,131.31	6,527,239.79	-19.4%
2) Ending Balance, June 30 (E + F1e)			1,411,108.48	5,116,131.31	6,527,239.79	2,072,189.64	5,133,527.98	7,205,717.62	10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	5,116,132.70	5,116,132.70	0.00	5,133,529.95	5,133,529.95	0.3%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	New
d) Assigned									
Other Assignments	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties			664,000.00	0.00	664,000.00	600,000.00	0.00	600,000.00	-9.6%
Unassigned/Unappropriated Amount			747,108.48	(1.39)	747,107.09	472,189.64	(1.97)	472,187.67	-36.8%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury	9110		0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury			0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account			0.00	0.00	0.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit			0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable			0.00	0.00	0.00				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds			0.00	0.00	0.00				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures			0.00	0.00	0.00				
8) Other Current Assets	9340		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)	
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources	9490		0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable	9500		0.00	0.00	0.00				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		0.00	0.00	0.00				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011	8,161,435.00	0.00	8,161,435.00		9,052,287.00	0.00	9,052,287.00	10.9%
Education Protection Account State Aid - Current Year	8012	5,048.00	0.00	5,048.00		5,048.00	0.00	5,048.00	0.0%
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	5,652.00	0.00	5,652.00		5,652.00	0.00	5,652.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041	2,630,970.00	0.00	2,630,970.00		2,630,970.00	0.00	2,630,970.00	0.0%
Unsecured Roll Taxes	8042	152,934.00	0.00	152,934.00		152,934.00	0.00	152,934.00	0.0%
Prior Years' Taxes	8043	(73,698.00)	0.00	(73,698.00)		(73,698.00)	0.00	(73,698.00)	0.0%
Supplemental Taxes	8044	78,198.00	0.00	78,198.00		78,198.00	0.00	78,198.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	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)	
Community Redevelopment Funds (SB 617/699/1992)	8047		197,057.00	0.00	197,057.00	197,057.00	0.00	197,057.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,157,596.00	0.00	11,157,596.00	12,048,448.00	0.00	12,048,448.00	8.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,157,596.00	0.00	11,157,596.00	12,048,448.00	0.00	12,048,448.00	8.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		456,537.77	456,537.77		437,647.00	437,647.00	-4.1%
Title I, Part D, Local Delinquent Programs	3025	8290		163,662.53	163,662.53		145,213.00	145,213.00	-11.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)			
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290			24,225.02	24,225.02		441,887.17	441,887.17		
					500,669.01	500,669.01		500,669.00	500,669.00		
			0.00	23,210.07	23,210.07		0.00	909,441.00	909,441.00		
			0.00	1,168,304.40	1,168,304.40		0.00	2,434,857.17	2,434,857.17		
<b>OTHER STATE REVENUE</b>											
Other State Apportionments											
ROC/P Entitlement											
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%		
Special Education Master Plan											
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%		
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%		
All Other State Apportionments - Current Year	All Other	8311	0.00	572,648.00	572,648.00		0.00	0.00	-100.0%		
All Other State Apportionments - Prior Years			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	0.0%		
Mandated Costs Reimbursements			.02	0.00	.02		0.00	0.00	-100.0%		
Lottery - Unrestricted and Instructional Materials	8560		0.00	0.00	0.00		0.00	118,782.00	118,782.00		
Tax Relief Subventions											
Restricted Levies - Other											
Homeowners' Exemptions			0.00	0.00	0.00		0.00	0.00	0.0%		
Other Subventions/In-Lieu Taxes			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	0.0%		
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%		
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%		
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		147,831.93	147,831.93		0.00	0.00	-100.0%		
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%		
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%		
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%		
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%		
All Other State Revenue	All Other	8590	0.00	4,336,285.61	4,336,285.61		0.00	4,214,533.81	4,214,533.81		
									-2.8%		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			.02	5,056,765.54	5,056,765.56	0.00	4,333,315.81	4,333,315.81	-14.3%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	0.00	.01	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue	8699		0.00	149,649.18	149,649.18	0.00	0.00	0.00	-100.0%
Tuition	8710		298,711.00	0.00	298,711.00	0.00	0.00	0.00	-100.0%
All Other Transfers In	8781-8783	857,463.95	0.00	857,463.95		0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	All Other								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,156,174.96	149,649.18	1,305,824.14	0.00	0.00	0.00	-100.0%
TOTAL, REVENUES			12,313,770.98	6,374,719.12	18,688,490.10	12,048,448.00	6,768,172.98	18,816,620.98	0.7%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries	1100		2,299,845.48	387,253.47	2,687,098.95	2,164,222.01	164,737.79	2,328,959.80	-13.3%
Certificated Pupil Support Salaries	1200		341,657.94	383,654.66	725,312.60	219,714.90	400,564.00	620,278.90	-14.5%
Certificated Supervisors' and Administrators' Salaries	1300		1,306,154.52	44,946.35	1,351,100.87	1,182,943.86	54,368.10	1,237,311.96	-8.4%
Other Certificated Salaries	1900		60,738.77	7,468.03	68,206.80	0.00	395,544.00	395,544.00	479.9%
TOTAL, CERTIFICATED SALARIES			4,008,396.71	823,322.51	4,831,719.22	3,566,880.77	1,015,213.89	4,582,094.66	-5.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries	2100		15,017.20	2,970.23	17,987.43	15,017.20	0.00	15,017.20	-16.5%
Classified Support Salaries	2200		4,720.12	0.00	4,720.12	4,720.12	0.00	4,720.12	0.0%
Classified Supervisors' and Administrators' Salaries	2300		1,930,868.54	.01	1,930,868.55	1,644,391.37	163,465.00	1,807,856.37	-6.4%
Clerical, Technical and Office Salaries	2400		1,618,722.05	13,992.79	1,632,714.84	501,522.43	31,237.90	532,760.33	-67.4%
Other Classified Salaries	2900		1,640,619.21	121,476.29	1,762,095.50	1,546,616.64	290,074.42	1,836,691.06	4.2%
TOTAL, CLASSIFIED SALARIES			5,209,947.12	138,439.32	5,348,386.44	3,712,267.76	484,777.32	4,197,045.08	-21.5%
<b>EMPLOYEE BENEFITS</b>									
STRS	3101-3102		682,204.86	3,640,124.70	4,322,329.56	682,552.18	3,695,255.43	4,377,807.61	1.3%

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)	
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		1,367,879.96	36,699.14	1,404,579.10	816,022.08	87,826.47	903,848.55	-35.6%
Health and Welfare Benefits	3401-3402		864,022.69	55,935.19	919,957.88	635,708.70	141,322.50	777,031.20	-15.5%
Unemployment Insurance	3501-3502		106,174.27	11,240.46	117,414.73	14,663.28	2,835.49	17,498.77	-85.1%
Workers' Compensation	3601-3602		258,998.72	27,422.62	286,421.34	183,206.53	35,416.89	218,623.42	-23.7%
OPEB, Allocated	3701-3702		633,007.08	73,997.49	707,004.57	549,729.63	106,282.10	656,011.73	-7.2%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,912,287.58	3,845,419.60	7,757,707.18	2,881,882.40	4,068,938.88	6,950,821.28	-10.4%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Materials and Supplies	4300		225,567.67	155,238.80	380,806.47	233,061.12	274,523.21	507,584.33	33.3%
Noncapitalized Equipment	4400		127,816.80	42,695.00	170,511.80	110,363.80	42,195.00	152,558.80	-10.5%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			363,384.47	197,933.80	561,318.27	353,424.92	316,718.21	670,143.13	19.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		119,524.00	33,708.34	153,232.34	119,524.00	33,618.00	153,142.00	-0.1%
Dues and Memberships	5300		59,320.00	0.00	59,320.00	59,320.00	0.00	59,320.00	0.0%
Insurance	5400 - 5450		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		34,222.00	0.00	34,222.00	24,222.00	0.00	24,222.00	-29.2%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		870,852.70	619,297.21	1,490,149.91	644,571.60	828,732.53	1,473,304.13	-1.1%
Communications	5900		22,550.87	0.00	22,550.87	28,050.87	0.00	28,050.87	24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,106,469.57	653,005.55	1,759,475.12	875,688.47	862,350.53	1,738,039.00	-1.2%
<b>CAPITAL OUTLAY</b>									
Land	6100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223		0.00	0.00		0.00	0.00	0.0%
All Other Transfers		7281-7283		0.00	0.00		0.00	0.00	0.0%
All Other Transfers Out to All Others		7299		0.00	0.00		0.00	0.00	0.0%
Debt Service									
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs	7310		(31,316.54)	31,316.54	0.00	(2,777.48)	2,777.48	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(31,316.54)	31,316.54	0.00	(2,777.48)	2,777.48	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			14,569,168.91	5,689,437.32	20,258,606.23	11,387,366.84	6,750,776.31	18,138,143.15	-10.5%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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									
County School Bldg Aid	8961		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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>A. REVENUES</b>									
1) LCFF Sources	8010-8099		11,157,596.00	0.00	11,157,596.00	12,048,448.00	0.00	12,048,448.00	8.0%
2) Federal Revenue	8100-8299		0.00	1,168,304.40	1,168,304.40	0.00	2,434,857.17	2,434,857.17	108.4%
3) Other State Revenue	8300-8599		.02	5,056,765.54	5,056,765.56	0.00	4,333,315.81	4,333,315.81	-14.3%
4) Other Local Revenue	8600-8799		1,156,174.96	149,649.18	1,305,824.14	0.00	0.00	0.00	-100.0%
5) TOTAL, REVENUES			12,313,770.98	6,374,719.12	18,688,490.10	12,048,448.00	6,768,172.98	18,816,620.98	0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		4,043,244.14	4,475,526.27	8,518,770.41	3,519,374.76	4,587,382.68	8,106,757.44	-4.8%
2) Instruction - Related Services	2000-2999		2,328,329.26	285,299.95	2,613,629.21	2,428,055.29	1,001,447.17	3,429,502.46	31.2%
3) Pupil Services	3000-3999		570,291.51	892,680.13	1,462,971.64	311,765.50	930,107.18	1,241,872.68	-15.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	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		7,560,769.49	35,930.97	7,596,700.46	5,061,661.43	231,839.28	5,293,500.71	-30.3%
8) Plant Services	8000-8999		66,534.51	0.00	66,534.51	66,509.86	0.00	66,509.86	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,569,168.91	5,689,437.32	20,258,606.23	11,387,366.84	6,750,776.31	18,138,143.15	-10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,255,397.93)	685,281.80	(1,570,116.13)	661,081.16	17,396.67	678,477.83	-143.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,255,397.93)	685,281.80	(1,570,116.13)	661,081.16	17,396.67	678,477.83	-143.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,666,506.41	4,430,849.51	8,097,355.92	1,411,108.48	5,116,131.31	6,527,239.79	-19.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		3,666,506.41	4,430,849.51	8,097,355.92		1,411,108.48	5,116,131.31	6,527,239.79	-19.4%
d) Other Restatements	9795	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		3,666,506.41	4,430,849.51	8,097,355.92		1,411,108.48	5,116,131.31	6,527,239.79	-19.4%
2) Ending Balance, June 30 (E + F1e)		1,411,108.48	5,116,131.31	6,527,239.79		2,072,189.64	5,133,527.98	7,205,717.62	10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Stores	9712	0.00	0.00	0.00		0.00	0.00	0.00	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	5,116,132.70	5,116,132.70		0.00	5,133,529.95	5,133,529.95	0.3%
c) Committed									
Stabilization Arrangements	9750	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00		1,000,000.00	0.00	1,000,000.00	New
d) Assigned									
Other Assignments (by Resource/Object)	9780	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	664,000.00	0.00	664,000.00		600,000.00	0.00	600,000.00	-9.6%
Unassigned/Unappropriated Amount	9790	747,108.48	(1.39)	747,107.09		472,189.64	(1.97)	472,187.67	-36.8%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
3025	ESSA: Title I, Part D, Local Delinquent Programs	23,018.95	23,019.12
3183	ESSA: School Improvement Funding for COEs	.01	0.00
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.01	.01
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	0.00	1,053.83
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	.01	4,811.01
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	.01	12,013.01
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.01	3,679.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	.01	454.60
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	.36	0.00
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	.01	.01
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	.01	0.00
5810	Other Restricted Federal	.01	.01
6230	California Clean Energy Jobs Act	6,446.71	6,446.71
6266	Educator Effectiveness, FY 2021-22	2,768,384.00	2,768,384.00
6300	Lottery: Instructional Materials	118,782.72	118,782.72
6333	CA Community Schools Partnership Act - Coordination Grant	0.00	.01
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	572,648.00	572,648.00
6680	Tobacco-Use Prevention Education: COE Administration Grants	17,099.04	17,099.04
6685	Tobacco-Use Prevention Education (Prop.56): COE Technical Assistance Grants	17,502.20	17,502.20
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.01	.01
7311	Classified School Employee Professional Development Block Grant	159,229.00	159,229.00
7338		1,233.52	1,233.52
7366	Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs	914.98	914.81
7368	Direct Services for Foster Youth	265,254.67	265,254.85
7412	A-G Access/Success Grant	74,999.92	74,999.47
7413	A-G Learning Loss Mitigation Grant	75,000.00	75,000.48
7422	In-Person Instruction (IPI) Grant	.01	.01
7425	Expanded Learning Opportunities (ELO) Grant	356,582.00	356,582.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	74,160.00	74,160.00
7428	County Safe Schools for All	82,284.00	82,284.00
7430	COVID Mitigation for Counties	240,408.00	240,408.00
7431	COVID-19 Supplemental Funding for ROCPs	.01	.01
7510	Low-Performing Students Block Grant	1,189.20	1,189.20
7810	Other Restricted State	4,960.00	4,960.00
9010	Other Restricted Local	256,035.31	251,421.31
Total, Restricted Balance		5,116,132.70	5,133,529.95

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)			0.00%		0.00%	
(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	12,048,448.00	3.57%	12,478,095.00	3.26%	12,884,501.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,048,448.00	3.57%	12,478,095.00	3.26%	12,884,501.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			3,566,880.77			3,603,000.00
b. Step & Column Adjustment			36,119.23			36,000.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,566,880.77	1.01%	3,603,000.00	1.00%	3,639,000.00
2. Classified Salaries						
a. Base Salaries			3,712,267.76			3,750,000.00
b. Step & Column Adjustment			37,732.24			38,000.00
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	3,712,267.76	1.02%	3,750,000.00	1.01%	3,788,000.00
3. Employee Benefits	3000-3999	2,881,882.40	1.21%	2,916,635.00	1.07%	2,947,747.00
4. Books and Supplies	4000-4999	353,424.92	3.02%	364,098.00	2.64%	373,711.00
5. Services and Other Operating Expenditures	5000-5999	875,688.47	3.02%	902,133.00	2.64%	925,950.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,777.48)	2.00%	(2,833.00)	2.01%	(2,890.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

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)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,387,366.84	1.28%	11,533,033.00	1.20%	11,671,518.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		661,081.16		945,062.00		1,212,983.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,411,108.48		2,072,189.64		3,017,251.64
2. Ending Fund Balance (Sum lines C and D1)		2,072,189.64		3,017,251.64		4,230,234.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,000,000.00		2,010,000.00		3,030,100.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	600,000.00		600,000.00		600,000.00
2. Unassigned/Unappropriated	9790	472,189.64		407,251.64		600,134.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,072,189.64		3,017,251.64		4,230,234.64
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	600,000.00		600,000.00		600,000.00
c. Unassigned/Unappropriated	9790	472,189.64		407,251.64		600,134.64
(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)		1,072,189.64		1,007,251.64		1,200,134.64
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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(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	0.00%	0.00
2. Federal Revenues	8100-8299	2,434,857.17	-22.68%	1,882,663.00	2.50%	1,929,729.00
3. Other State Revenues	8300-8599	4,333,315.81	-38.15%	2,680,314.00	2.50%	2,747,322.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,768,172.98	-32.58%	4,562,977.00	2.50%	4,677,051.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			1,015,213.89			1,025,365.89
b. Step & Column Adjustment			10,152.00			10,254.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,015,213.89	1.00%	1,025,365.89	1.00%	1,035,619.89
2. Classified Salaries						
a. Base Salaries			484,777.32			489,625.32
b. Step & Column Adjustment			4,848.00			4,896.00
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	484,777.32	1.00%	489,625.32	1.00%	494,521.32
3. Employee Benefits	3000-3999	4,068,938.88	0.14%	4,074,832.00	0.65%	4,101,263.00
4. Books and Supplies	4000-4999	316,718.21	3.02%	326,283.00	2.64%	334,897.00
5. Services and Other Operating Expenditures	5000-5999	862,350.53	3.02%	888,394.00	2.64%	911,847.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,777.48	2.00%	2,833.00	2.01%	2,890.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		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)
11. Total (Sum lines B1 thru B10)		6,750,776.31	0.84%	6,807,333.21	1.08%	6,881,038.21
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		17,396.67		(2,244,356.21)		(2,203,987.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,116,131.31		5,133,527.98		2,889,171.77
2. Ending Fund Balance (Sum lines C and D1)		5,133,527.98		2,889,171.77		685,184.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,133,529.95		2,889,171.77		685,184.56
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.97)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,133,527.98		2,889,171.77		685,184.56
E. AVAILABLE RESERVES						
1. County School Service 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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		0.00	0.00%	0.00	0.00%	0.00
(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	12,048,448.00	3.57%	12,478,095.00	3.26%	12,884,501.00
2. Federal Revenues	8100-8299	2,434,857.17	-22.68%	1,882,663.00	2.50%	1,929,729.00
3. Other State Revenues	8300-8599	4,333,315.81	-38.15%	2,680,314.00	2.50%	2,747,322.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		18,816,620.98	-9.44%	17,041,072.00	3.05%	17,561,552.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			4,582,094.66			4,628,365.89
b. Step & Column Adjustment			46,271.23			46,254.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,582,094.66	1.01%	4,628,365.89	1.00%	4,674,619.89
2. Classified Salaries						
a. Base Salaries			4,197,045.08			4,239,625.32
b. Step & Column Adjustment			42,580.24			42,896.00
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	4,197,045.08	1.01%	4,239,625.32	1.01%	4,282,521.32
3. Employee Benefits	3000-3999	6,950,821.28	0.58%	6,991,467.00	0.82%	7,049,010.00
4. Books and Supplies	4000-4999	670,143.13	3.02%	690,381.00	2.64%	708,608.00
5. Services and Other Operating Expenditures	5000-5999	1,738,039.00	3.02%	1,790,527.00	2.64%	1,837,797.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

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)
11. Total (Sum lines B1 thru B10)		18,138,143.15	1.11%	18,340,366.21	1.16%	18,552,556.21
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		678,477.83		(1,299,294.21)		(991,004.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,527,239.79		7,205,717.62		5,906,423.41
2. Ending Fund Balance (Sum lines C and D1)		7,205,717.62		5,906,423.41		4,915,419.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,133,529.95		2,889,171.77		685,184.56
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,000,000.00		2,010,000.00		3,030,100.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	600,000.00		600,000.00		600,000.00
2. Unassigned/Unappropriated	9790	472,187.67		407,251.64		600,134.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,205,717.62		5,906,423.41		4,915,419.20
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	600,000.00		600,000.00		600,000.00
c. Unassigned/Unappropriated	9790	472,189.64		407,251.64		600,134.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.97)		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)		1,072,187.67		1,007,251.64		1,200,134.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.91%		5.49%		6.47%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions	Response required					
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

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)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
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				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		18,138,143.15		18,340,366.21		18,552,556.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		18,138,143.15		18,340,366.21		18,552,556.21
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)		18,138,143.15		18,340,366.21		18,552,556.21
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		544,144.29		550,210.99		556,576.69
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		707,000.00		707,000.00		707,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES