



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

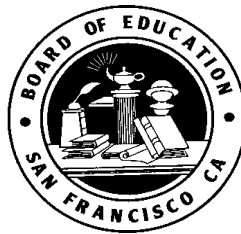
BOARD OF EDUCATION
OFFICE OF THE SUPERINTENDENT
555 FRANKLIN STREET
SAN FRANCISCO, CA 94102

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

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SUPERINTENDENT OF SCHOOLS
JUNE 6, 2023

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County Form MYP: Multiyear Projections

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	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. EXPENDITURES									
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 7400-7499	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		7300-7399	(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			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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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%
F. FUND BALANCE, RESERVES									
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%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			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									
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%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	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			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%
Subtotal, LCFF Sources			644,749,560.04	.01	644,749,560.05	667,395,651.00	0.00	667,395,651.00	3.5%
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%
TOTAL, LCFF SOURCES			614,203,860.05	.01	614,203,860.06	644,783,498.00	0.00	644,783,498.00	5.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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%

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

Description			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	-37.7%
Career and Technical Education	3500-3599	8290		38,500.03	38,500.03		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	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%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		50,855,971.00	50,855,971.00		53,592,000.00	53,592,000.00	5.4%
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	566,097.56	566,097.56	0.00	566,098.00	566,098.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,041,477.00	0.00	2,041,477.00	2,173,924.00	0.00	2,173,924.00	6.5%
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	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		14,593,396.51	14,593,396.51		13,803,474.00	13,803,474.00	-5.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		646,704.10	646,704.10		542,535.00	542,535.00	-16.1%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,423,797.41	2,423,797.41		2,221,119.00	2,221,119.00	-8.4%
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	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%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
CERTIFICATED SALARIES									
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%
CLASSIFIED SALARIES									
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%
EMPLOYEE BENEFITS									
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%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
BOOKS AND SUPPLIES									
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%
SERVICES AND OTHER OPERATING EXPENDITURES									
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%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	.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%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,380,207.00	1,380,207.00	0.00	3,492,207.00	3,492,207.00	153.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

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

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	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. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	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		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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%
F. FUND BALANCE, RESERVES									
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%

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

			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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	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. EXPENDITURES									
1) Certificated Salaries		1000-1999	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%
2) Classified Salaries		2000-2999	5,209,947.12	138,439.32	5,348,386.44	3,712,267.76	484,777.32	4,197,045.08	-21.5%
3) Employee Benefits		3000-3999	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%
4) Books and Supplies		4000-4999	363,384.47	197,933.80	561,318.27	353,424.92	316,718.21	670,143.13	19.4%
5) Services and Other Operating Expenditures		5000-5999	1,106,469.57	653,005.55	1,759,475.12	875,688.47	862,350.53	1,738,039.00	-1.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,316.54)	31,316.54	0.00	(2,777.48)	2,777.48	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,255,397.93)	685,281.80	(1,570,116.13)	661,081.16	17,396.67	678,477.83	-143.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,255,397.93)	685,281.80	(1,570,116.13)	661,081.16	17,396.67	678,477.83	-143.2%
F. FUND BALANCE, RESERVES									
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%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			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		9760	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		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%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	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%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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			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	1,724.1%
Career and Technical Education	3500-3599	8290		500,669.01	500,669.01		500,669.00	500,669.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	23,210.07	23,210.07	0.00	909,441.00	909,441.00	3,818.3%
TOTAL, FEDERAL REVENUE			0.00	1,168,304.40	1,168,304.40	0.00	2,434,857.17	2,434,857.17	108.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	572,648.00	572,648.00	0.00	0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	.02	0.00	.02	0.00	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	New
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 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%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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									
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			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%
CERTIFICATED SALARIES									
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%
CLASSIFIED SALARIES									
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%
EMPLOYEE BENEFITS									
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%
BOOKS AND SUPPLIES									
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%
SERVICES AND OTHER OPERATING EXPENDITURES									
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%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
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%
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%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	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%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	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. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	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		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,255,397.93)	685,281.80	(1,570,116.13)	661,081.16	17,396.67	678,477.83	-143.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,255,397.93)	685,281.80	(1,570,116.13)	661,081.16	17,396.67	678,477.83	-143.2%
F. FUND BALANCE, RESERVES									
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)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(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)</p>		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