

TO:	Members of the Board of Education
FROM:	Robert Craven, Assistant Superintendent, Business Services
DATE:	June 15, 2023

RE: 2023-24 ORIGINAL BUDGET REPORT

The district is required to adopt an original budget for 2023-24 before June 30, 2023. The original budget report also includes an estimated actuals budget for 2022-23. The original budget is the financial planning document for the district.

The original budget reports an ending unrestricted fund balance for 2023-24 of \$78.0 million of which \$12.6 million is unappropriated and above the 5% reserve for economic uncertainties and other assignments.

Here is a brief description of the assumptions used in the budget development process:

## REVENUES

## Unrestricted

- 1. Local Control Funding Formula (LCFF) based on the Governor's proposed budget
  - a. Projected Funded Average Daily Attendance (ADA) of 23,938.52, utilizing the average of three prior years' ADA.
  - b. Cost of Living Adjustment (COLA) 8.22%
  - c. Universal Transitional Kindergarten (UTK) add-on funding of \$3,044 per ADA
  - d. Increase to Home-to-School Transportation funding
- 2. Other State revenues include lottery and mandated cost reimbursements
- 3. Other Local revenues include interest, facility use/lease income, and parent paid transportation fees.

## Restricted

- 1. Federal revenues include Special Education, Title programs, Vocational Education Grants, Elementary and Secondary School Emergency Relief (ESSER) Funds, and Homeless Children and Youth (HCY II) Funds.
- Other State revenues include Special Education, A-G Completion Improvement Grant, Arts Music & Instructional Materials Block Grant (AMIMBG), Ethnic Studies Block Grant (ESBG), Expanded Learning Opportunities Program (ELOP), Educator Effectiveness Block Grant, Kitchen Infrastructure Equipment and Training (KIT), Lottery, Mandated Cost Reimbursements, Career Technical Education Grant and various COVID-19 learning loss relief funds.

## 2023-24 ORIGINAL BUDGET REPORT June 15, 2023

3. Other Local revenues include Teacher Residency Grant, TWI Preschool, TUPE Grant, School Readiness and Medi-Cal billing reimbursement.

# EXPENDITURES

- 1. Salaries and benefits include:
  - a. All identified positions as of April 30, 2023
  - b. Increase of 14.0 certificated FTE for English Language Development (ELD) and proposed UTK enrollment, reduction of 15.76 FTE due to attrition, expiration of COVID-19 grants, and staffing revision for ELOP.
  - c. Increase of 43.79 classified FTE for projected UTK enrollment, staffing revision for ELOP, addition of Special Education Clerk II positions, and restructure of School Outreach Community Liaisons.
  - d. Step and column advancement
  - e. Projected PERS, SUI, and OPEB rate changes
  - f. Health & Welfare benefit adjustment for implementation of negotiated district contribution beginning January 2024.
  - g. CSEA negotiated reclassifications approved April 2023.
- 2. Books and supplies support educational goals, follow historical site/department allocations and includes projected expenditures for the Local Control Accountability Plan, textbook adoption plan, AMIMBG, Educator Effectiveness, ESSER, Expanded Learning Opportunity Grant (ELOG), ELOP, HCY II, KIT, and UTK plans.
- 3. Services and other operating expenses i.e. utilities, transportation and contracted services adjusted for anticipated increases based on the Consumer Price Index and current local trends.
- 4. One-time expenditures are included for existing initiatives:
  - a. Data Center equipment
  - b. Safety and Security
  - c. SV Innovates
  - d. Deferred Maintenance

# **ADMINISTRATIVE COMMENT**

The District's 2023-24 Original Budget was developed utilizing the proposals for the State budget set forth by the Governor in is his May 2023 revised budget. The Budget Conference Committee comprised of both the State Assembly and Senate work with the Governor to finalize the budget. Initial reports from the Committee indicate concern over the \$31.5 billion budget shortfall. Areas of concern in the education side of the Governor's May Revision include:

- Increase in proposed Cost of Living Adjustment (COLA) from 8.13% in January to 8.22% in May which requires cuts to one-time funds, some of which have already been received by districts
- Proposition 28 revenues are uncertain due to state revenues materializing much lower than projected
- Possible deferrals, state reserve account withdrawals and future COLA deficits

Any substantive changes in the State Adopted Budget will be included in a 45-day Budget revision in early August. Additionally, the District's First Interim Budget will reflect all changes incorporated in the Final State adopted budget.

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The fiscal operating environment for districts remains more uncertain than recent years, and each district must address its own unique set of risk factors in determining budget priorities and creating multi-year projections. It is prudent to continue to monitor the challenges in the near future. Most importantly, the unknown certainties of both the national and state economies is the greatest risk to the State's Budget.

Factors contributing to an unpredictable operating environment exist on both the revenue and expenditure sides of the budget. These factors may cause future revenue uncertainty:

- 1. Cost of Living adjustments and/or deficit factors applied to the Local Control Funding Formula.
- 2. The dependence of LCFF entitlements on shifting unduplicated eligible pupil counts as well as Average Daily Attendance (ADA), which adds a level of complexity to revenue forecasting that was not present under the revenue limit system.
- 3. Declining enrollment, which has a great impact on the level of LCFF funding.

Future expenditure uncertainty may arise from the following:

- 1. Continued changes in legislative mandates including costs associated with retirement plans (STRS, PERS, and OPEB).
- 2. Impacts for the district's facility needs.
- 3. Long-term effects of the pandemic to learning loss as federal and state dollars allocated for this purpose expire.
- 4. Hiring shortages and pressure on labor costs.
- 5. Universal Transitional Kindergarten program guidelines i.e. class size ratios.

The uncertain operating environment is coupled with demands for greater transparency, local accountability under the LCAP, and increased expectations from all sides due to the perception of greater funding.

Future LCFF revenue may not be sufficient to meet all the competing demands for increased expenditures. The district will need to prioritize new expenditures based on the LCAP while still maintaining fiscal flexibility and solvency. The keys to protecting fiscal flexibility and solvency in an uncertain environment include:

- 1. Maintaining adequate reserves to allow for unanticipated circumstances.
- 2. Limiting commitments to future increased expenditures based on projections of future revenue growth, and/or establishing contingencies that allow expenditure plans to be changed if needed.

Reserves and fiscal flexibility are necessary to protect the integrity of the educational program in an unpredictable operating environment.

### Saddleback Valley Unified School District 2023-24 ORIGINAL BUDGET TOTAL GENERAL FUND

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		MULTI-YEAR PR	ROJECTION	•			
	2022-23 Estimated Actuals	Change	2023-24 Original Budget	Change	2024-25 Projected Budget	Change	2025-26 Projected Budget
REVENUES							
Local Control Funding Formula 8010-8099 Federal Sources 8100-8299 Other State Revenues 8300-8599 Other Local Revenues 8600-8799 TOTAL REVENUES	282,937,061 27,432,715 83,073,149 8,332,197 401,775,122	13,091,025 (9,072,600) (24,187,730) (1,526,129) (21,695,434)	296,028,086 18,360,115 58,885,419 6,806,068 380,079,688	(1,791,493) (7,536,989) (2,432,628) (56,691) (11,817,801)	294,236,593 10,823,126 56,452,791 6,749,377 368,261,887	2,292,004 (26,166) 69,662 (37,669) 2,297,831	296,528,596 10,796,960 56,522,453 6,711,708 370,559,718
EXPENDITURES							
Certificated Salaries1000-1999Classified Salaries2000-2999Employee Benefits3000-3999Books and Supplies4000-4999Services, Other Operating Expenses5000-5999Capital Outlay6000-6999Other Outgo7100-7299Direct Support/Indirect Costs7300-7399Budget Reductions to Maintain Fiscal SolvencyTOTAL EXPENDITURES	150,024,955 47,615,801 100,402,002 20,713,197 46,648,468 9,169,016 7,484,043 (509,028) 381,548,454	3,012,996 8,977,303 1,835,143 (2,158,602) (11,190,983) 1,484,932 621,376 (72,741) 2,509,424	153,037,951 56,593,104 102,237,145 18,554,595 35,457,485 10,653,948 8,105,419 (581,769) 384,057,878	1,106,967 1,098,432 (5,672,925) (1,245,639) (1,912,417) (9,071,571) 0 0 0 (15,697,152)	154,144,918 57,691,536 96,564,220 17,308,956 33,545,068 1,582,377 8,105,419 (581,769) 0 368,360,726	3,108,085 980,372 1,479,115 (2,337,444) 1,398,366 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	157,253,003 58,671,908 98,043,335 14,971,512 34,943,434 1,582,377 8,105,419 (581,769) 0 372,989,219
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	20,226,668	(24,204,858)	(3,978,190)	3,879,351	(98,839)	(2,330,663)	(2,429,502)
OTHER FINANCING SOURCES/USES Interfund Transfers a) In 8910-8929 b) Out 7610-7629 Other Sources/Uses a) Sources 8930-8979 b) Uses 7630-7699 Contributions to Restricted Programs 8980-8999 TOTAL OTHER FINANCING SOURCES/USES	0 4,000,000 0 0 0 (4,000,000)	0 (4,000,000) 0 0 (4,000,000)	0 0 0 0 0 0 0		0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0
	(1,000,000)	(1,000,000)					
NET INCREASE (DECREASE) IN FUND BALANCE	16,226,668	(20,204,858)	(3,978,190)	3,879,351	(98,839)	(2,330,663)	(2,429,502)
Beginning Fund Balance Ending Fund Balance	103,455,466 119,682,134		119,682,134 115,703,944		115,703,944 115,605,105		115,605,105 113,175,603
Components of Fund Balance: a)Nonspendable Revolving Cash Stores Prepaid Expenditures b) Restricted c) Committed d) Assigned e) Unassigned/Unappropriated 5% Designated for Economic Uncertainties Unappropriated Fund Balance	120,000 281,552 0 41,672,735 42,280,194 6,861,153 19,277,423 9,189,077		120,000 376,117 4,060,722 37,694,367 37,281,284 4,357,017 19,202,894 12,611,543		120,000 376,117 3,036,322 32,022,873 38,556,020 0 18,418,036 23,075,737		120,000 376,117 2,011,922 28,401,251 43,056,020 0 18,649,461 20,560,832

#### Saddleback Valley Unified School District 2023-24 ORIGINAL BUDGET UNRESTRICTED GENERAL FUND

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Bits Source			MULTI-YEAR PROJE	ECTION				
Control         Display         Display <t< th=""><th></th><th>Estimated</th><th>Change</th><th>Original</th><th>Change</th><th>Projected</th><th>Change</th><th>Projected</th></t<>		Estimated	Change	Original	Change	Projected	Change	Projected
Biol Score         LDG 229 (1) Strate (1) Str	/ENUES							
Inter late Reserves (in cold mercuric) (a) (11/10/10/10/10/10/10/10/10/10/10/10/10/1	al Control Funding Formula 8010-8099	282,937,061	13,091,025	296,028,086	(1,791,493)	294,236,593	2,292,004	296,528,596
Per Add. Rowanies         B60 2079         0.000276 (0.00000000000000000000000000000000000								0
DAL NATALITIS         384344,00         11,72,225         386236,64         (1,11,11,11)         384484,377         2,256,89         38668,617           PREPARATION         200 259         127,467,452         (1,01,11,11)         22,276,89         384,217         1,102,228         322,453,21         1,222,213         22,213,228         1,222,213         2,213,228         1,222,213         1,222,213         2,213,228         1,222,213         2,213,228         1,222,213         1,202,214         1,202,213         1,202,213								5,009,161
Hinded Salaries         200 3999         21/97/82         (8.6-9)         21/97/82         21/98/82 </td <td></td> <td></td> <td></td> <td></td> <td>(1,831,836)</td> <td></td> <td></td> <td>306,661,176</td>					(1,831,836)			306,661,176
sinier Salines in 2002-299 22,208,218 (1.23,0,27) 2332,200 99,111 (1.23,0,28) 130,22,72 (1.23,0,28) 11,230,28	PENDITURES							
sinier Salines in 2002-299 22,208,218 (1.23,0,27) 2332,200 99,111 (1.23,0,28) 130,22,72 (1.23,0,28) 11,230,28	tificated Salaries 1000-1999	117,467,642	(86,494)	117,381,148	4,431,101	121,812,249	2,733,284	124,545,533
bis not souplet work of the source of the so	ssified Salaries 2000-2999	27,086,134	2,286,472	29,372,606	949,111	30,321,717	580,060	30,901,778
Normal         Sections         Social Section Section Section Section Section Section Section Section Sections Sections         Social Section Sect								58,078,046
Bit Duty         000 Gene (2007)         2132200         6.68/208 (807,209         000 Gene (2007)								
Design of support (1255,251)         (402,29)         (12,35,82)         (42,44)         (12,35,82)								0
Spiral Restance         August and	-							5,071,798
TALL DEPENDITURES         341,270,398         34,250,799         255,997,960         (1,233,39)         246,784,597         4,35,527         250,981,097           EXEMPTION DES SUCIES         S2,746,502         (1,341,741)         S9,281,398         7,401,562         S7,749,700         (1,341,941)         S5,897,807         (1,341,941)         S5,897,807         C         <		(1,855,253)	(401,239)	(2,256,492)		(1,916,025)	(22,878)	(1,938,904)
RE DEFENDICE OF DEFERSION         \$2,76,502         \$2,252,701         \$20,283,18         7,40,156         \$2,76,970         \$1,91,401         \$25,892,70           NEW FOUNDES AND UXES		241,747,196	14,250,769	255,997,965	·	246,764,567	4,198,529	250,963,096
RE DEFENDICE OF DEFERSION         \$2,76,502         \$2,252,701         \$20,283,18         7,40,156         \$2,76,970         \$1,91,401         \$25,892,70           NEW FOUNDES AND UXES								
MARCING SOURCES AND LIASS         S2,766,702         (2,538,740)         S0,288,198         7,401,521         S7,893,760         (1,94,841)         S5,898,770           MARCING SOURCES LISSS         Interfund Transfors	CESS (DEFICIENCY) OF REVENUES							
Interfund Traisfers         B33.8299         0 </td <td></td> <td>52,766,902</td> <td>(2,528,704)</td> <td>50,238,198</td> <td>7,401,562</td> <td>57,639,760</td> <td>(1,941,681)</td> <td>55,698,079</td>		52,766,902	(2,528,704)	50,238,198	7,401,562	57,639,760	(1,941,681)	55,698,079
Interfund Trainers         Bit Discussion         Bit								
a) in 3932-8829 4,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	HER FINANCING SOURCES/USES							
a) in 3932-8829 4,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
b) Out         780-7829         4,000,000         0		0	0	0	0	0	0	0
Other Sources/Uses         930-8979         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>								0
b) Les:         733-789         0         <								
Contributions to Restricted Programs         1980-8999         (47,088,115)         (1,109,005)         (1,20,005)         (1,21,010)         (1,21,010)         (1,21,0								0
TOTAL OTHER FINANCING SOURCES/USES         (51,068,115)         880,005         (60,238,020)         (1,829,085)         (52,067,105)         (2,488,85)         (34,359,586)           TI INCREASE (DECREASE) IN FUND BALANCE         1,698,787         (1,698,609)         178         5,572,477         5,572,655         (4,380,536)         1,192,122           Beginning Fund Balance         76,310,612         78,009,399         78,009,577         83,582,232         84,774,332           Components of Fund Balance         78,009,399         78,009,577         83,582,232         84,774,332           Nonspendable         120,000         376,117         376,117         376,117         376,117           Nonspendable         0         0         0         0         0         0         0           IN Restricted         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(54 505 960)</td>								(54 505 960)
Beginning Fund Balance         76,310,612         78,009,399         78,009,577         83,582,232         84,774,353           Ending Fund Balance: 78,009,399         78,009,577         83,582,232         84,774,353           Components of Fund Balance: 78,009,577         83,582,732         84,774,953           Components of Fund Balance: 78,009,577         83,582,732         84,774,953           Stores         281,552         376,117         376,117         376,117           Stores         281,552         376,117         376,117         376,117           Prepaid Expenditures         5,085,122         4,000,722         3,036,322         2,011,922           b) Restricted         0         0         0         0         0           Gommited         Technology         10,213,400         3,800,000         1,500,000         2,2500,000           SV Innovates Classrooms         8,8704,735         7,641,284         6,716,020         6,716,020           SV Innovates Classrooms         4,500,000         4,500,000         4,500,000         4,500,000           Special Education Decline In Funding         1,121,208         0         0         0         0         0         0         0								(54,505,960)
Beginning Fund Balance         76,310,612         78,009,399         78,009,577         83,582,232         84,774,353           Ending Fund Balance: 78,009,399         78,009,577         83,582,232         84,774,353           Components of Fund Balance: 78,009,577         83,582,732         84,774,953           Components of Fund Balance: 78,009,577         83,582,732         84,774,953           Stores         281,552         376,117         376,117         376,117           Stores         281,552         376,117         376,117         376,117           Prepaid Expenditures         5,085,122         4,000,722         3,036,322         2,011,922           b) Restricted         0         0         0         0         0           Gommited         Technology         10,213,400         3,800,000         1,500,000         2,2500,000           SV Innovates Classrooms         8,8704,735         7,641,284         6,716,020         6,716,020           SV Innovates Classrooms         4,500,000         4,500,000         4,500,000         4,500,000           Special Education Decline In Funding         1,121,208         0         0         0         0         0         0         0								
Ending Fund Balance         78,009,399         78,009,577         83,582,232         84,774,352           Components of Fund Balance: ol/Nonspendable         Eventing Cash         120,000	T INCREASE (DECREASE) IN FUND BALANCE	1,698,787	(1,698,609)	178	5,572,477	5,572,655	(4,380,536)	1,192,120
Components of Fund Balance: a/Nonspendable         120,000	Beginning Fund Balance	76,310,612		78,009,399		78,009,577		83,582,232
of/Nonspendable         Construction         Revolving Cash Stores         120,000	Ending Fund Balance	78,009,399		78,009,577		83,582,232		84,774,352
Revolving Cash         120,000         120,000         120,000         120,000           Stores         281,552         376,117 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Stores         281,552         376,117 <td< td=""><td></td><td>120.000</td><td></td><td>120,000</td><td></td><td>120,000</td><td></td><td>120.000</td></td<>		120.000		120,000		120,000		120.000
Prepaid Expenditures         5,085,122         4,060,722         3,036,322         2,011,922           b) Restricted         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
c) Committed       Committed <td>Prepaid Expenditures</td> <td>5,085,122</td> <td></td> <td>4,060,722</td> <td></td> <td>3,036,322</td> <td></td> <td>2,011,922</td>	Prepaid Expenditures	5,085,122		4,060,722		3,036,322		2,011,922
c) Committed       Committed <td>b) Postricted</td> <td>0</td> <td></td> <td>-</td> <td></td> <td>0</td> <td></td> <td>-</td>	b) Postricted	0		-		0		-
Technology       10,213,400       3,800,000       1,500,000       2,500,000         SV Innovates Classrooms       8,500,000       2,500,000       2,500,000       2,500,000         Facilities/Modernization/Def. Maint       4,500,000       13,500,000       18,600,000       2,500,000         Universal TK Implementation       8,074,736       7,641,284       67,16,020       6,716,020         Comprehensive Program Implementation       4,500,000       4,500,000       4,500,000       4,500,000         Special Education Decline in Funding       1,340,000       1,340,000       1,340,000       1,340,000         Future Liabilities       4,000,000       4,000,000       4,000,000       4,000,000       4,000,000         Assigned       Regotiated Salary Increase       6,743,772       4,357,017       0       0       0       0         PUnassigned/Unappropriated       19,277,423       19,202,894       18,418,036       18,649,461       18,649,461		U		0		0		0
Facilities/Modernization/Def. Maint       4,500,000       13,500,000       18,000,000       22,500,000         Universal TK Implementation       8,074,736       7,641,284       6,716,020       6,715,020         Comprehensive Program Implementation       4,500,000       4,500,000       4,500,000       4,500,000         Safety Projects       1,340,000       1,340,000       1,340,000       1,340,000       1,340,000         Special Education Decline in Funding       1,152,058       0       0       0       0       0         Assigned       4,000,000       4,000,000       4,000,000       4,000,000       4,000,000       4,000,000       4,000,000       0<		10,213,400		3,800,000		1,500,000		1,500,000
Universal TK Implementation         8,074,736         7,641,284         6,716,020         6,716,020           Comprehensive Program Implementation         4,500,000         4,500,000         4,500,000         4,500,000         4,500,000         4,500,000         4,500,000         4,500,000         4,500,000         4,500,000         1,340,000								2,500,000
Comprehensive Program Implementation         4,500,000         4,500,000         4,500,000         4,500,000         1,340,000         0         1,340,000         1,340,000         0         1,340,000         0         1,340,000         0         1,340,000         0         1,340,000         0								
Safety Projects         1,340,000								
Special Education Decline in Funding       1,152,058       0       0       0       0         Future Liabilities       4,000,000       4,000,000       4,000,000       4,000,000       4,000,000         d) Assigned       Negotiated Salary Increase       6,743,772       4,357,017       0       0       0       0         e) Unassigned/Unappropriated       117,381       0       19,202,894       18,418,036       18,649,641								1,340,000
d) Assigned     Negotiated Salary Increase Supplemental to Support LCAP     6,743,772 117,381     4,357,017 0     0     0       e) Unassigned/Unappropriated 5% Designated for Economic Uncertainties     19,277,423     19,202,894     18,418,036     18,649,461								0 4,000,000
Negotiated Salary Increase     6,743,772     4,357,017     0     0       Supplemental to Support LCAP     117,381     0     0       e) Unassigned/Unappropriated 5% Designated for Economic Uncertainties     19,277,423     19,202,894     18,418,036     18,649,461								
Supplemental to Support LCAP     117,381     0     0       e) Unassigned/Unappropriated 5% Designated for Economic Uncertainties     19,277,423     19,202,894     18,418,036     18,418,036		6 742 772		4 357 047		0		-
5% Designated for Economic Uncertainties 19,277,423 19,202,894 18,418,036 18,649,461								0
		19,277,423		19,202,894		18,418,036		18,649,461

### Saddleback Valley Unified School District 2023-24 ORIGINAL BUDGET RESTRICTED GENERAL FUND

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			MULTI-YEAI	R PROJECTION				
		2022-23 Estimated Actuals	Change	2023-24 Original Budget	Change	2024-25 Projected Budget	Change	2025-26 Projected Budget
REVENUES								
Local Control Funding Formula	8010-8099	0	0	0	0	0	0	0
Federal Sources	8100-8299	27,432,715	(9,072,600)	18,360,115	(7,536,989)	10,823,126	(26,166)	10,796,960
Other State Revenues	8300-8599	77,537,690	(23,780,245)	53,757,445	(2,425,558)	51,331,887	67,148	51,399,035
Other Local Revenues	8600-8799	2,290,619	(564,654)	1,725,965	(23,418)	1,702,547	0	1,702,547
TOTAL REVENUES		107,261,024	(33,417,499)	73,843,525	(9,985,965)	63,857,560	40,982	63,898,542
EXPENDITURES								
Certificated Salaries	1000-1999	32,557,313	3,099,490	35,656,803	(3,324,135)	32,332,668	374,802	32,707,470
Classified Salaries	2000-2999	20,529,667	6,690,831	27,220,498	149,321	27,369,819	400,311	27,770,130
Employee Benefits	3000-3999	36,827,618	4,964,693	41,792,311	(2,137,625)	39,654,686	310,603	39,965,289
Books and Supplies	4000-4999	15,443,413	(8,457,678)	6,985,735	324,034	7,309,769	(294,626)	7,015,143
Services, Other Operating Expenses	5000-5999	23,328,040	(13,279,358)	10,048,682	(1,069,720)	8,978,962	(384,004)	8,594,958
Capital Outlay	6000-6999	6,849,816	(5,202,276)	1,647,540	(65,163)	1,582,377	0	1,582,377
Other Outer	7100-7299 7400-7499	2,919,166	114 455	2 022 021	0	2 022 621	0	2 022 621
Other Outgo Direct Support/Indirect Costs	7300-7399	1,346,225	114,455 328,498	3,033,621 1,674,723	0 (340,467)	3,033,621 1,334,256	22,878	3,033,621 1,357,135
	/300/355							
TOTAL EXPENDITURES		139,801,258	(11,741,345)	128,059,913	(6,463,754)	121,596,159	429,964	122,026,123
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(32,540,234)	(21,676,154)	(54,216,388)	(3,522,211)	(57,738,599)	(388,982)	(58,127,581)
OTHER FINANCING SOURCES/USES								
a) In	8910-8929	0	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0	0
Other Sources/Uses								
a) Sources	8930-8979	0	0	0	0	0	0	0
<ul> <li>b) Uses</li> <li>Contributions to Restricted Programs</li> </ul>	7630-7699 8980-8999	0 47,068,115	0 3,169,905	0 50,238,020	0 1,829,085	0 52,067,105	0 2,438,855	0 54,505,960
TOTAL OTHER FINANCING SOURCES/USE		47,068,115	3,169,905	50,238,020	1,829,085	52,067,105	2,438,855	54,505,960
NET INCREASE (DECREASE) IN FUND BALANCE		14,527,881	(18,506,249)	(3,978,368)	(1,693,126)	(5,671,494)	2,049,873	(3,621,621
Beginning Fund Balance		27,144,854		41,672,735		37,694,367		32,022,873
Ending Fund Balance		41,672,735		37,694,367		32,022,873		28,401,251
Components of Fund Balance: b) Restricted		41,672,735		37,694,367		32,022,873		28,401,251
Unappropriated Fund Balance		0		0		0		C

X

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

ANNUAL BUDGET REPORT: July 1, 2023 Budget Adoption

## Select applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for	r inspection at:	Public Hearing	
Place:	25631 Peter A. Hartman Way , Mission Viejo, CA 92691	Place:	25631 Peter A. Hartman Way, Mission Viejo, CA 92691
Date:	May 30, 2023	Date:	June 05, 2023
		Time:	6:00 PM
Adoption Date:	June 15, 2023		10
Signed	man		
	Clerk/Secretary of the Governing Board		
	(Original signature required)		
Contact person for a	additional information on the budget reports:		
Name:	Robert Craven	Telephone:	949-580-3361
Title:	Asst. Supt., Business Services	E-mail:	Robert. Crav en@sv usd. org

#### Criteria and Standards Review Summary

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

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

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

S5				
	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent flscal years?		x
SUPPLEN	MENTAL INFORMATION (continued)		No	Yes
<b>S6</b>	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> </ul>	<u></u>	x
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		x
		If yes, are they lifetime benefits?	x	
		If yes, do benefits continue beyond age 65?	x	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		x
S7b	Other Self-Insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		x
<b>S</b> 8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		x
		Classified? (Section S8B, Line 1)		x
		Management/supervisor/confidential? (Section S8C, Line 1)		x
<b>S</b> 9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		x
		Adoption date of the LCAP or an update to the LCAP:	06/15	/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		x
DITION	NAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		x
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		x
A4	New Charter Schools Impacting	Are any new charter schools operating In district boundaries that are impacting the district's enrollment, either in		
	District Enrollment	the prior fiscal year or budget year?	x	
A5			x	
A5	District Enrollment	the prior fiscal year or budget year? Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living		Yes
A5	District Enrollment Salary Increases Exceed COLA	the prior fiscal year or budget year? Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living	x	Yes
A5	District Enrollment Salary Increases Exceed COLA VAL FISCAL INDICATORS (continued)	the prior fiscal year or budget year? Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X No	Yes
A5 ADDITION A6	District Enrollment Salary Increases Exceed COLA NAL FISCAL INDICATORS (continued) Uncapped Health Benefits	the prior fiscal year or budget year? Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X No X	Yes

Saddleback Valley Unified Orange County	Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION	Page 6 of 12	0 30 73635 0000000 Form CC E8BNH9ZAF2(2023-24)
ANNUAL CERTIFICATION REGARDING SELF-INSURE	ED WORKERS' COMPENSATION CLAIMS		
Pursuant to Education Code Section 42141, if a school d superintendent of the school district annually shall provid	district, either individually or as a member of a joint powers agency, is self-insured finder de information to the governing board of the school district regarding the estimated a erintendent of schools the amount of money, if any, that it has decided to reserve in the school schools the amount of money.	non-mand hash surface and so that the	a reaction of the second se
To the County Superintendent of Schools:			nose claints.
X Our district is self-insured for workers' comp	pensation claims as defined in Education Code Section 42141(a):		
Total liabilities actuarially determined:		\$ 8,071,031.00	
Less: Amount of total liabilities reserve	d in budget:	\$ 8,071,031.00	
Estimated accrued but unfunded liabilitie	es:	\$ 0.	00
This school district is self-insured for worker	rs' compensation claims through a JPA, and offers the following information:		
This school district is not self-insured for wo Signed ClerefSecterary of the Governing Bo (Original signature required)	Date of Meeting	g: June 15, 2023	
For additional information on this certification, please con	tact		
Name: Robert Craven			
Title: Asst. Supt., Business Services			
Telephone: 949-580-3361			
E-mail: Robert.Craven@svusd.org			

## SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT Cash Flow Projections 2023-24 B1 PRELIMINARY BUDGET

	F	Beginning						2023-	24 D I	PRELIMINARY	BUDGET				
		Balances	P	ROJECTED	PROJECT	ED	PROJECTED	PROJECTE	D	PROJECTED	PROJECTED	PROJECTED	PROJECTED	F	ROJECTED
	OBJECT (	Ref Only)		July	Augus	t	September	October		November	December	January	February		March
A. BEGINNING CASH			\$	122,260,333	\$ 118,7	52,513 \$	106,553,820	\$ 86,167	580 \$	75,999,347	\$ 91,137,082	\$ 150,452,107	\$ 133,906,622	2 \$	104,617,956
B. RECEIPTS															
LCFF /Revenue Limit Sources 8	8010-8019		\$	2,880,568	\$ 2,88	0,568 \$	6,381,949	\$ 5,185,	023 \$	5,185,023	\$ 6,381,949	\$ 5,185,023	\$ 5,185,023	\$	6,381,949
Property Taxes 8	8020-8079		\$	4,398,355	\$8	2,471 \$	4,670,874	\$ 412,	355 \$	39,573,762	\$ 77,114,550	\$ 9,580,956	\$ 206,177	\$	15,435,614
Miscellaneous Funds 8	8080-8099		\$	-	\$ (77	9,821) \$	(779,821)	\$	- \$	(389,911)	\$ (389,911)	\$ (779,821)	\$ (779,821	.) \$	(779,821)
Federal Revenue 8	3100-8299		\$	139,998		8,844 \$	495,887	\$ 66,	223 \$	44,588	\$ 2,882,603	\$ 355,348	\$ 237,442	\$	714,246
Other State Revenue 8	300-8599		\$	1,314,592	\$ 1,85	\$,081 \$	1,811,008	\$ 12,686,	416 \$	3,097,329	\$ 3,353,895	\$ 1,964,343	\$ 2,105,511	. \$	3,222,819
Other Local Revenue 8	8600-8799		\$	, -		9,417 \$	47,476	\$ 582,	161 \$	198,252	\$ 244,403	\$ 626,877	\$ 447,503	3\$	403,639
Interfund Transfers In 8			\$		\$	- \$	-	\$	- \$	-	\$-	\$ -	\$-	\$	-
All Other Financing Sources 8			\$		\$	- \$	-	\$	- \$	-	\$ -	\$ -	\$ -	\$	-
	RECEIPTS		\$	8,905,739	\$ 6,20	9,560 \$	12,627,373	\$ 18,932,	179 \$	47,709,044	\$ 89,587,490	\$ 16,932,725	\$ 7,401,835	, \$	25,378,445
C. DISBURSEMENTS				1 015 776	*					44.000.070	4 44 999 979	4 40 400 000	1		
Certificated Salaries 1			\$	1,915,776		1,064 \$					\$ 14,089,873		\$ 14,421,281		14,421,281
Classified Salaries 2			\$	37,837		1,863 \$					\$ 4,933,946				4,933,946
Employee Benefits 3			\$ \$	45,212		4,377 \$					\$ 8,123,412		\$ 8,123,412		8,123,412
Books and Supplies 4			ş Ş	245,071		7,481 \$				,	\$ 689,663		\$ 785,611		584,952
Services 5 Capital Outlay 6	000-5999 000-6599		ş Ş			1,278 \$ 4,331 \$			898 \$ - \$	3,759,689	\$ 2,072,525 \$ (60)		\$ 1,899,695 \$ 122,250		2,728,155 175,632
Other Outgo 7			ې د			5,514 \$			+	- 499,921	\$ 309,660	\$ 669,538	\$ 767,078		974,733
Interfund Transfers Out 7			ŝ		γ 40 ς	5,514 Ş	405,514	,, 4∠2, ¢	- ¢	499,921	\$ 309,000 \$ -	\$ 009,538 \$ -	\$ 707,078	¢ ¢	574,755
All Other Financing Uses 7			\$		\$ \$	- \$		Ś	- \$	-	\$ -	\$ -	\$ -	¢ ¢	_
TOTAL DISBUR			Ś			5,908 \$		ý \$ 28,893,		31,995,350	\$ 30,219,020	\$ 33,304,492	\$ 31,053,273	ŝ	31,942,111
D. BALANCE SHEET TRANSACTIONS			Ŧ	0,011,220	÷ _0,01		00,202,000	¢ _0,000,	, Y	02,000,000	+ 00,220,020	¢ 00,000,002		Ŧ	01,0 12,222
Assets															
Cash Not In Treasury 9	111-9199	\$ 122,000	\$	-	\$	- \$	-	\$	- \$	-	\$ -	\$ -	\$ -	\$	-
	200-9299	\$ 13,388,184	\$	1,112,153	\$ 10,84	6,878 \$	503,803	\$	963 \$	296,064	\$ (57,873)	\$ (53,453)	\$ 1,111,283	\$	135,258
Due From Other Funds 9	310-9319	\$ 2,000,000	\$	(150,000)		- \$				233	\$ (233)				-
Stores 9	320-9329	\$ 141,709	\$	(13,320)	\$ 1	6,918 \$	(13,597)	\$ 20,	872 \$	(2,912)	\$ 17,687	\$ 20,304	\$ 26,371	\$	20,000
Prepaid Expenditures 9	330-9339	\$ 4,500,000	\$	-	\$ (1,00	0,000) \$	(3,500,000)	\$	- \$	-	\$-	\$-	\$-	\$	-
Other Current Assets 9	340-9499	\$ 300,000	\$	-	\$ (30	0,000) \$	-	\$	- \$	-	\$-	\$-	\$-	\$	-
SUBTOTAL ASSETS (calc)	\$	\$ 20,451,894	\$	948,833	\$ 9,56	3,796 \$	(1,893,707)	\$ (310,	169) \$	293,385	\$ (40,419)	\$ (168,149)	\$ 1,139,128	\$	155,258
Liabilities															
Accounts Payable 9	<b>500-9599</b> \$	\$ 18,525,305	\$	8,218,177	\$ 1,29	1,575 \$	21,502		524) \$		\$ 12,081	\$ 247	\$ 6,776,355	\$	(498,631)
		\$ 2,300,000	\$	1,300,000	\$ 1,00	0,000 \$	582,222	\$ (1,	177) \$	233	\$ 944	\$ 5,322	\$-	\$	-
Current Loans 9	<b>640-9649</b> \$	\$-													
	<b>650-9659</b>	- ,			-	4,567 \$		\$	- \$	-	\$-	\$-	\$ -	\$	-
SUBTOTAL LIABILITIES (calc)	Ş	\$ 21,467,854	\$	9,518,177	\$ 2,44	6,142 \$	836,997	\$ (103,	701) \$	869,344	\$ 13,025	\$ 5,569	\$ 6,776,355	\$	(498,631)
TOTAL BALANCE SHEET TRANSACTIONS			\$	(8,569,344)	\$ 7,11	7,654 \$	(2,730,704)	\$ (206,	468) \$	(575,959)	\$ (53,445)	\$ (173,718)	\$ (5,637,227	)\$	653,889
E. NET INCREASE/DECREASE (B-C+D)			\$	(3,507,821)		8,693) \$									(5,909,777)
F. ENDING CASH (A+E)			\$	118,752,513	\$ 106,55	3,820 \$	86,167,580	\$ 75,999,	347 \$	91,137,082	\$ 150,452,107	\$ 133,906,622	\$ 104,617,956	\$	98,708,179
G. ENDING CASH, PLUS CASH ACCRUAL												•	•		

G. ENDING CASH, PLUS CASH ACCRUAL

## SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT Cash Flow Projections 2023-24 B1 PRELIMINARY BUDGET

		F	PROJECTED		PROJECTED		PROJECTED		PROJECTED					
	OBJECT		April		Мау		June		Accruals		Total		B1	Variance
A. BEGINNING CASH		\$	98,708,179	\$	149,382,891	\$	137,254,088	1						
A. BEGINNING CASH		ψ	30,700,179	ψ	149,302,091	ψ	137,234,000	1						
B. RECEIPTS														
LCFF /Revenue Limit Sources	8010-8019	\$	5,185,023	\$	5,185,023	\$	1,196,926		5,185,023	\$	62,399,071	\$	62,399,071	-
Property Taxes			72,043,327	\$	13,214,448	\$	4,694,337	\$	-	\$	241,427,225	\$	241,427,225	-
Miscellaneous Funds			(779,821)		(779,821)		(779,821)		(779,821)	\$	(7,798,210)		(7,798,210)	-
Federal Revenue		\$	2,900,803		56,808	\$	1,435,985	\$	7,001,341	\$	18,360,115	-	18,360,115	-
Other State Revenue		\$	3,723,319		1,964,343	\$	753,787	\$	21,029,977	\$	58,885,419		58,885,419	-
Other Local Revenue		\$	437,491	\$	419,895	\$	485,014	\$	2,601,713	\$	6,806,068		6,806,068	-
Interfund Transfers In		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
All Other Financing Sources			-	\$	-	\$	-	\$	-	\$	-	\$	-	-
C. DISBURSEMENTS	RECEIPTS	Ş	83,510,141	\$	20,060,695	\$	7,786,229	\$	35,038,234	\$	380,079,688	\$	380,079,688	-
Certificated Salaries	1000-1999	Ś	14,421,281	\$	14,421,281	\$	13,812,534	Ś	608,747	\$	153,037,951	Ś	153,037,951	-
Classified Salaries			4,933,946		4,933,946	Ś	4,933,946	\$	4,933,946	\$	56,593,104		56,593,104	-
Employee Benefits			8,123,412		8,123,412	\$		\$	18,243,432	\$	102,237,145	-	102,237,145	-
Books and Supplies		Ś	632,994		1,470,514	Ś	3,740,045	\$	823,818	\$		\$	18,554,595	-
	5000-5999	\$	3,410,073		2,312,277	Ś		\$	3,186,288	\$			35,457,485	-
Capital Outlay	6000-6599	\$	213,938		5,949	\$	9,873,371	\$	5,000	\$	10,653,948		10,653,948	-
Other Outgo		\$	706,361	\$	1,064,191	\$	208,881	\$	517,904	\$	7,523,650	\$	7,523,650	-
Interfund Transfers Out		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
All Other Financing Uses	7630-7699	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
TOTAL DISBU	RSEMENTS	\$	32,442,006	\$	32,331,570	\$	43,903,944	\$	28,319,136	\$	384,057,878	\$	384,057,878	-
D. BALANCE SHEET TRANSACTIONS														
Assets	•													
Cash Not In Treasury	9111-9199		-	\$	-	\$	-	\$	-	\$	-			
Accounts Receivable	9200-9299	\$	(451,968)	\$	69,183	\$	(503,620)	\$	20,282,834	\$	33,466,505			
Due From Other Funds	9310-9319		-	\$	-	\$	-	\$	-	\$	325,557			
Stores	9320-9329	\$	(40,862)	\$	(80,000)	\$	18,530	\$	131,699	\$	121,689			
Prepaid Expenditures	9330-9339	\$	-	\$	-	\$	-	\$	4,500,000	\$	-			
Other Current Assets	9340-9499		-	\$	-	\$	-	\$	300,000	\$	-			
SUBTOTAL ASSETS (calc)		\$	(492,830)	\$	(10,817)	\$	(485,090)	\$	25,214,533	\$	33,913,752			
Liabilities	0500 0500	6	(00, 400)	ć	(252,000)	ć	(45.225)	ć	44 400 275	<i>.</i>	20 000 047		r	
Accounts Payable	9500-9599		(99,406)		(352,890)		(15,325)		14,480,375	\$	30,600,647			
Due To Other Funds	9610-9619	\$	-	\$	200,000	\$	-	\$	2,300,000	\$ \$	5,387,544			
Current Loans Deferred Revenues	9640-9649 9650-9659	\$		Ś		Ś		\$	1,000,000	\$ \$	1 207 040			
	3020-3023	ې \$	(99,406)		(152,890)		(15,325)	·	1,000,000 17,780,375	\$ \$	1,387,840 37,376,031			
SUBTOTAL LIABILITIES (calc)		Ş	(99,406)	Ş	(152,890)	Ş	(15,325)	Ş	17,780,375	Ş	37,370,031			
TOTAL BALANCE SHEET TRANSACTION	s	\$	(393,424)	Ś	142,072	\$	(469,765)	Ś	7,434,158	\$	(3,462,280)	-		
E. NET INCREASE/DECREASE (B-C+D)	-	\$	50,674,712	·	(12,128,803)		(36,587,481)		14,153,256	\$	(7,440,470)			
F. ENDING CASH (A+E)		\$	149,382,891		137,254,088	\$	100,666,608	Ľ.	,,	•	( ,,	1		
G. ENDING CASH, PLUS CASH ACCRUAL		<u> </u>	-,,,,,,		, , ,,,,,		,,	1	ĺ	\$	114,819,864			
,									-	٢	,,501	•		

30 73635 0000000 Form 01 E8BNH9ZAF2(2023-24)

			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	282,937,061.00	0.00	282,937,061.00	296,028,086.00	0.00	296,028,086.00	4.6%
2) Federal Revenue		8100-8299	0.00	27,432,715.00	27,432,715.00	0.00	18,360,115.00	18,360,115.00	-33.1%
3) Other State Revenue		8300-8599	5,535,459.00	77,537,690.00	83,073,149.00	5,127,974.00	53,757,445.00	58,885,419.00	-29.1%
4) Other Local Revenue		8600-8799	6,041,578.00	2,290,619.00	8,332,197.00	5,080,103.00	1,725,965.00	6,806,068.00	-18.3%
5) TOTAL, REVENUES			294,514,098.00	107,261,024.00	401,775,122.00	306,236,163.00	73,843,525.00	380,079,688.00	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	117,467,642.00	32,557,313.00	150,024,955.00	117,381,148.00	35,656,803.00	153,037,951.00	2.0%
2) Classified Salaries		2000-2999	27,086,134.00	20,529,667.00	47,615,801.00	29,372,606.00	27,220,498.00	56,593,104.00	18.9%
3) Employ ee Benefits		3000-3999	63,574,384.00	36,827,618.00	100,402,002.00	60,444,834.00	41,792,311.00	102,237,145.00	1.8%
4) Books and Supplies		4000-4999	5,269,784.00	15,443,413.00	20,713,197.00	11,568,860.00	6,985,735.00	18,554,595.00	-10.4%
5) Services and Other Operating Expenditures		5000-5999	23,320,428.00	23,328,040.00	46,648,468.00	25,408,803.00	10,048,682.00	35,457,485.00	-24.0%
6) Capital Outlay		6000-6999	2,319,200.00	6,849,816.00	9,169,016.00	9,006,408.00	1,647,540.00	10,653,948.00	16.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,564,877.00	2,919,166.00	7,484,043.00	5,071,798.00	3,033,621.00	8,105,419.00	8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,855,253.00)	1,346,225.00	(509,028.00)	(2,256,492.00)	1,674,723.00	(581,769.00)	14.3%
9) TOTAL, EXPENDITURES			241,747,196.00	139,801,258.00	381,548,454.00	255,997,965.00	128,059,913.00	384,057,878.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,766,902.00	(32,540,234.00)	20,226,668.00	50,238,198.00	(54,216,388.00)	(3,978,190.00)	-119.7%
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	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00	-100.0%
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	(47,068,115.00)	47,068,115.00	0.00	(50,238,020.00)	50,238,020.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,068,115.00)	47,068,115.00	(4,000,000.00)	(50,238,020.00)	50,238,020.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,698,787.00	14,527,881.00	16,226,668.00	178.00	(3,978,368.00)	(3,978,190.00)	-124.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	77,907,131.00	27,144,854.00	105,051,985.00	78,009,399.00	41,672,735.00	119,682,134.00	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education

SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

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E8BNH9ZAF2(2023-24)

Description         Resource Code         Object Col         Unrestricted (0)         Text P + 0 (c), P         Unrestricted (0)         Text P + 0 (c), P         Text P + 0 (				202	22-23 Estimated Actual	s		2023-24 Budget		
4) Other Restauraments         9795         (1.698.518.60)         0.00         10.00         0.00	Description	Resource Codes				col. A + B			col. D + E	Column
n) Adjusted Regiming Balance (FL + Fla)         78.30.6120         27.14.44.00         10.3456.400         78.00.300         41.072.735.00         110.042.14.00         10.374           2) Integrating Balance, June 30 (F + Fla)         78.00.399.00         41.072.735.00         116.92.134.00         78.00.357.00         37.80.307.20         115.733.84.00         3.375           Component of Entring Fund Balance         710         10.0000         0.00         120.0000.00         100.000         100.000.00         100.00         118.92.92.92.00         118.92.92.92.00         118.92.92.92.00         118.92.92.92.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         118.92.92.92.92.00 <td< td=""><td>c) As of July 1 - Audited (F1a + F1b)</td><td></td><td></td><td>77,907,131.00</td><td>27,144,854.00</td><td>105,051,985.00</td><td>78,009,399.00</td><td>41,672,735.00</td><td>119,682,134.00</td><td>13.9%</td></td<>	c) As of July 1 - Audited (F1a + F1b)			77,907,131.00	27,144,854.00	105,051,985.00	78,009,399.00	41,672,735.00	119,682,134.00	13.9%
2) Ending Blance, June 30 (E + F(e)         78.008 390.00         41.672.758.00         178.008 277.00         37.684.367.00         115.733.44.00         -3.3%           Companente of Ending Fund Blance         971         120.000.00         120.000.00         120.000.00         0.000         120.000.00         0.000         120.000.00         0.000         120.000.00         0.000	d) Other Restatements		9795	(1,596,519.00)	0.00	(1,596,519.00)	0.00	0.00	0.00	-100.0%
Components of Ending Fund Balance         Image: Component Fund Balan	e) Adjusted Beginning Balance (F1c + F1d)			76,310,612.00	27,144,854.00	103,455,466.00	78,009,399.00	41,672,735.00	119,682,134.00	15.7%
a) Nonspandable         Preadving Cash         9712         120,000.00         0.000         120,000.0	2) Ending Balance, June 30 (E + F1e)			78,009,399.00	41,672,735.00	119,682,134.00	78,009,577.00	37,694,367.00	115,703,944.00	-3.3%
Revolving Cash         9711         120,000         0.00         120,000.00	Components of Ending Fund Balance									
Stores         9712         281,582.0         0.00         281,682.00         376,117.00         0.00         376,117.00         33.8%           Prepaid Items         9713         5.085,12.00         0.00         5.085,12.00         4.000722.00         0.00         4.000722.00         20.1%           AC Others         9719         0.00         0.	a) Nonspendable									
Prepaid items         9713         5.68.122.0         0.00         5.08.122.0         4.060,72.00         0.00         4.060,72.00         0.00         4.060,72.00         0	Revolving Cash		9711	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Al Others         9719         0.00         0.00         0.000         0.00         0.000         0.000         0.000         0.001           b) Restricted         9740         0.00         41.672.735.00         41.672.735.00         0.00         37.694.367.00         37.694.367.00         37.694.367.00         49.5%           c) Committed	Stores		9712	281,552.00	0.00	281,552.00	376,117.00	0.00	376,117.00	33.6%
b) Restricted         9740         0.00         41.872.735.00         0.00         37.844.367.00         37.844.367.00         0.05           c) Committed         1000         0.	Prepaid Items		9713	5,085,122.00	0.00	5,085,122.00	4,060,722.00	0.00	4,060,722.00	-20.1%
c) Committed         0 <t< td=""><td>All Others</td><td></td><td>9719</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></t<>	All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements         9700         0.000         0.	b) Restricted		9740	0.00	41,672,735.00	41,672,735.00	0.00	37,694,367.00	37,694,367.00	-9.5%
Other Commitments         9760         42,280,194,00         0.00         42,280,194,00         37,281,284,00         0.00         37,281,284,00         -11.8%           d) Assigned         Other Assignments         9760         6,681,153,00         0.00         6,861,153,00         0.00         6,861,153,00         0.00         4,357,017,00         0.00         4,357,017,00         0.00         4,357,017,00         0.00         4,357,017,00         0.00         4,357,017,00         0.00         4,357,017,00         0.00         4,357,017,00         0.00         4,357,017,00         0.00         19,202,894,00         -0.4%         0.00         19,202,894,00         -0.4%         0.00         19,202,894,00         -0.4%         0.00         10,202,894,00         -0.4%         0.00         19,202,894,00         -0.4%         0.00         19,202,894,00         -0.4%         -0.4%           Unassigned/Unappropriated Amount         9760         4,103,955,00         0.00         4,103,955,00         0.00         12,611,643,00         0.00         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -0.4%         -	c) Committed									
d) Assigned         Description	Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments         9780         6.861,153.00         0.00         6.861,153.00         4.357,017.00         0.00         4.357,017.00         -36.5%           e) Unassigned/Unappropriated         9789         19,277,423.00         0.000         19,202,894.00         0.000         19,202,894.00         0.000         19,202,894.00         0.000         19,202,894.00         0.000         19,202,894.00         0.000         10,202,894.00         0.000         10,202,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00         0.000         10,203,894.00<	Other Commitments		9760	42,280,194.00	0.00	42,280,194.00	37,281,284.00	0.00	37,281,284.00	-11.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9789         19.277,423.00         0.00         19.277,423.00         0.00         19.202,894.00         0.03         19.202,894.00         0.04%           Unassigned/Unappropriated Amount         9780         4.103,955.00         0.00         4.103,955.00         12.611,543.00         0.00         12.611,543.00         207.3%           6. ASSETS         a) in County Treasury         9110         0.00         0.00         0.00         12.611,543.00         207.3%           a) in County Treasury         9110         0.00         0.00         0.00         0.00         12.611,543.00         207.3%           b) in Banks         9100         0.00         0.00         0.00         0.00         12.611,543.00         207.3%           b) in Banks         9100         0.00	d) Assigned									
Reserve for Economic Uncertainties         9789         19.277,423.00         19.202,894.00         0.00         19.202,894.00         0.4%           Unassigned/Unappropriated Amount         9790         4,103,955.00         0.00         4,103,955.00         12,611,543.00         0.00         12,611,543.00         207.3%           6. ASSETS         1) Cash         -         <	Other Assignments		9780	6,861,153.00	0.00	6,861,153.00	4,357,017.00	0.00	4,357,017.00	-36.5%
Unassigned/Unappropriated Amount         9790         4,103,955.00         0.00         4,103,955.00         12,611,543.00         0.00         12,611,543.00         207.3%           6. ASSETS 1) Cash a) in County Treasury         9110         0.00         0.00         0.00         0.00         0.00         0.00         12,611,543.00         0.00         12,611,543.00         207.3%           1) Cash a) in County Treasury         9110         0.00	e) Unassigned/Unappropriated									
G. ASSETS         I) Cash         0	Reserve for Economic Uncertainties		9789	19,277,423.00	0.00	19,277,423.00	19,202,894.00	0.00	19,202,894.00	-0.4%
1) Cash       9110       0.00       0.00         a) in County Treasury       9110       0.00       0.00         1) Fair Value Adjustment to Cash in County Treasury       9110       0.00       0.00         b) in Banks       9120       0.00       0.00         c) in Revolving Cash Account       9130       0.00       0.00         c) in Revolving Cash Account       9130       0.00       0.00         d) with Fiscal Agent/Trustee       9135       0.00       0.00         e) Collections Awaiting Deposit       9140       0.00       0.00         2) Investments       9150       0.00       0.00         3) Accounts Receivable       9200       0.00       0.00         4) Due from Grantor Government       9290       0.00       0.00         5) Due from Other Funds       9310       0.00       0.00         6) Stores       9320       0.00       0.00         7) Prepaid Expenditures       9330       0.00       0.00	Unassigned/Unappropriated Amount		9790	4,103,955.00	0.00	4,103,955.00	12,611,543.00	0.00	12,611,543.00	207.3%
a) in County Treasury       9110       0.00       0.00         1) Fair Value Adjustment to Cash in County Treasury       9111       0.00       0.00         b) in Banks       9120       0.00       0.00         c) in Revolving Cash Account       9130       0.00       0.00         d) with Fiscal Agent/Trustee       9135       0.00       0.00         e) Collections Awaiting Deposit       9140       0.00       0.00         2) Investments       9150       0.00       0.00         3) Accounts Receivable       9200       0.00       0.00         4) Due from Grantor Government       9290       0.00       0.00         5) Due from Other Funds       9310       0.00       0.00         6) Stores       920       0.00       0.00         7) Prepaid Expenditures       930       0.00       0.00	G. ASSETS									
N Fair Value Adjustment to Cash in County Treasury         9111         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) Inv estments         9150         0.00         0.00         0.00           3) Accounts Receivable         9200         0.00         0.00         0.00           4) Due from Grantor Government         9209         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	1) Cash									
County Treasury91110.000.000.00b) in Banks91200.000.000.00c) in Rev olving Cash Account91300.000.000.00d) with Fiscal Agent/Trustee91350.000.000.00e) Collections Awaiting Deposit91400.000.000.002) Investments91500.000.000.003) Accounts Receivable92000.000.000.004) Due from Grantor Government92900.000.000.005) Due from Other Funds93100.000.000.006) Stores93200.000.000.007) Prepaid Expenditures93300.000.000.00	a) in County Treasury		9110	0.00	0.00	0.00				
c) in Rev olving Cash Account       9130       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       930       0.00       0.00       0.00			9111	0.00	0.00	0.00				
Order       Order <th< td=""><td>b) in Banks</td><td></td><td>9120</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td></td><td></td><td></td></th<>	b) in Banks		9120	0.00	0.00	0.00				
initial content       initial content       initial content         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	c) in Revolving Cash Account		9130	0.00	0.00	0.00				
2) Investments       9150       0.00       0.00         3) Accounts Receivable       9200       0.00       0.00         4) Due from Grantor Government       9290       0.00       0.00         5) Due from Other Funds       9310       0.00       0.00         6) Stores       9320       0.00       0.00         7) Prepaid Expenditures       9330       0.00       0.00	d) with Fiscal Agent/Trustee		9135	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	e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
Image: Construction of the second	2) Investments		9150	0.00	0.00	0.00				
5) Due from Other Funds       9310       0.00       0.00         6) Stores       9320       0.00       0.00         7) Prepaid Expenditures       9330       0.00       0.00	3) Accounts Receivable		9200	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	4) Due from Grantor Government		9290	0.00	0.00	0.00				
7) Prepaid Expenditures 9330 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				
8) Other Current Assets 9340 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				

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

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			20	22-23 Estimated Actua	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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 Pay able		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	53,319,625.00	0.00	53,319,625.00	57,611,367.00	0.00	57,611,367.00	8.0%
Education Protection Account State Aid - Current Year		8012	4,989,160.00	0.00	4,989,160.00	4,787,704.00	0.00	4,787,704.00	-4.0%
State Aid - Prior Years		8019	(150,598.00)	0.00	(150,598.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions		0010	(100,000.00)	0.00	(130,330.00)	0.00	0.00	0.00	-100.070
Homeowners' Exemptions		8021	907,316.00	0.00	907,316.00	907,316.00	0.00	907,316.00	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	206,640,606.00	0.00	206,640,606.00	217,563,375.00	0.00	217,563,375.00	5.3%
Unsecured Roll Taxes		8042	6,237,405.00	0.00	6,237,405.00	7,059,082.00	0.00	7,059,082.00	13.2%
Prior Years' Taxes		8043	3,536,501.00	0.00	3,536,501.00	3,362,173.00	0.00	3,362,173.00	-4.9%
Supplemental Taxes		8044	6,423,117.00	0.00	6,423,117.00	4,123,546.00	0.00	4,123,546.00	-35.8%
Education Revenue Augmentation Fund (ERAF)		8045	3,787,293.00	0.00	3,787,293.00	3,787,293.00	0.00	3,787,293.00	0.0%

30 73635 0000000 Form 01

E8BNH9ZAF2(2023-24)
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			202	22-23 Estimated Actuals	5		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	4,446,577.00	0.00	4,446,577.00	4,624,440.00	0.00	4,624,440.00	4.0%
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			290,137,002.00	0.00	290,137,002.00	303,826,296.00	0.00	303,826,296.00	4.7%
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	(7,199,941.00)	0.00	(7,199,941.00)	(7,798,210.00)	0.00	(7,798,210.00)	8.3%
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			282,937,061.00	0.00	282,937,061.00	296,028,086.00	0.00	296,028,086.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,614,296.00	4,614,296.00	0.00	6,002,084.00	6,002,084.00	30.1%
Special Education Discretionary Grants		8182	0.00	1,609,079.00	1,609,079.00	0.00	512,353.00	512,353.00	-68.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,687,234.00	2,687,234.00		2,843,773.00	2,843,773.00	5.8%
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		570,781.00	570,781.00		523,651.00	523,651.00	-8.3%
Title III, Part A, Immigrant Student Program	4201	8290		54,472.00	54,472.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		353,905.00	353,905.00		570,204.00	570,204.00	61.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

30 73635 0000000 Form 01

E8BNH9ZAF2(2023-24)

			202	2-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
	3040, 3060, 3061, 3110, 3150, 3155,								
Other NCLB / Every Student Succeeds Act	3180, 3182, 4037,	8290							
	4123, 4124, 4126, 4127, 4128, 5630			311,734.00	311,734.00		395,552.00	395,552.00	26.9
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.
All Other Federal Revenue	All Other	8290	0.00	17,231,214.00	17,231,214.00	0.00	7,512,498.00	7,512,498.00	-56.
TOTAL, FEDERAL REVENUE		0200	0.00	27,432,715.00	27,432,715.00	0.00	18,360,115.00	18,360,115.00	-33.
OTHER STATE REVENUE				21,102,110.00	2., .02,0.00	0.00			
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.
Special Education Master Plan									
Current Year	6500	8311		22,075,947.00	22,075,947.00		21,618,850.00	21,618,850.00	-2.
Prior Years	6500	8319		(342,030.00)	(342,030.00)		0.00	0.00	-100.
All Other State Apportionments - Current Year	All Other	8311	0.00	207,182.00	207,182.00	0.00	207,182.00	207,182.00	0.
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.
Child Nutrition Programs		8520	0.00	1,054,780.00	1,054,780.00	0.00	0.00	0.00	-100.
Mandated Costs Reimbursements		8550	1,050,081.00	0.00	1,050,081.00	1,106,644.00	0.00	1,106,644.00	5.
Lottery - Unrestricted and Instructional Materials		8560	4,371,467.00	1,810,305.00	6,181,772.00	3,901,330.00	1,537,583.00	5,438,913.00	-12.
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.
Career Technical Education Incentive Grant Program	6387	8590		812,767.00	812,767.00		1,771,582.00	1,771,582.00	118.
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.
All Other State Revenue	All Other	8590	113,911.00	51,918,739.00	52,032,650.00	120,000.00	28,622,248.00	28,742,248.00	-44.
TOTAL, OTHER STATE REVENUE			5,535,459.00	77,537,690.00	83,073,149.00	5,127,974.00	53,757,445.00	58,885,419.00	-29.

California Dept of Education SACS Financial Reporting Software - SACS V5.1

File: Fund-A, Version 6

30 73635 0000000 Form 01 E8BNH9ZAF2(2023-24)

			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	1,441,929.00	0.00	1,441,929.00	1,515,000.00	0.00	1,515,000.00	5.1%
Interest		8660	2,691,246.00	0.00	2,691,246.00	2,060,000.00	0.00	2,060,000.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	59,841.00	0.00	59,841.00	55,000.00	0.00	55,000.00	-8.1%
Interagency Services		8677	250,000.00	138,556.00	388,556.00	150,000.00	114,559.00	264,559.00	-31.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,598,562.00	2,152,063.00	3,750,625.00	1,300,103.00	1,611,406.00	2,911,509.00	-22.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tutton		0710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

30 73635 0000000 Form 01

E8BNH9ZAF2(2023-24)

			202	2-23 Estimated Actuals	5		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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			6,041,578.00	2,290,619.00	8,332,197.00	5,080,103.00	1,725,965.00	6,806,068.00	-18.3%
TOTAL, REVENUES			294,514,098.00	107,261,024.00	401,775,122.00	306,236,163.00	73,843,525.00	380,079,688.00	-5.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	95,719,179.00	26,260,689.00	121,979,868.00	95,617,561.00	28,492,895.00	124,110,456.00	1.7%
Certificated Pupil Support Salaries		1200	6,237,048.00	3,082,200.00	9,319,248.00	6,395,302.00	3,255,374.00	9,650,676.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	12,216,058.00	1,991,442.00	14,207,500.00	12,199,082.00	2,388,406.00	14,587,488.00	2.7%
Other Certificated Salaries		1900	3,295,357.00	1,222,982.00	4,518,339.00	3,169,203.00	1,520,128.00	4,689,331.00	3.8%
TOTAL, CERTIFICATED SALARIES			117,467,642.00	32,557,313.00	150,024,955.00	117,381,148.00	35,656,803.00	153,037,951.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,215,486.00	11,745,054.00	12,960,540.00	1,321,662.00	15,439,064.00	16,760,726.00	29.3%
Classified Support Salaries		2200	9,298,297.00	4,894,213.00	14,192,510.00	9,665,732.00	5,164,588.00	14,830,320.00	4.5%
Classified Supervisors' and Administrators' Salaries	3	2300	1,874,762.00	1,160,691.00	3,035,453.00	2,140,648.00	2,468,712.00	4,609,360.00	51.9%
Clerical, Technical and Office Salaries		2400	11,730,789.00	1,179,249.00	12,910,038.00	12,476,304.00	1,262,465.00	13,738,769.00	6.4%
Other Classified Salaries		2900	2,966,800.00	1,550,460.00	4,517,260.00	3,768,260.00	2,885,669.00	6,653,929.00	47.3%
TOTAL, CLASSIFIED SALARIES			27,086,134.00	20,529,667.00	47,615,801.00	29,372,606.00	27,220,498.00	56,593,104.00	18.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,949,667.00	19,114,257.00	41,063,924.00	22,252,804.00	20,434,131.00	42,686,935.00	4.0%
PERS		3201-3202	5,754,125.00	4,923,163.00	10,677,288.00	6,759,474.00	7,455,785.00	14,215,259.00	33.1%
OASDI/Medicare/Alternativ e		3301-3302	3,629,494.00	1,998,329.00	5,627,823.00	3,780,695.50	2,711,365.00	6,492,060.50	15.4%

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

30 73635 0000000 Form 01

E8BNH9ZAF2(2023-24)

			202	22-23 Estimated Actual	5		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	26,726,780.00	8,897,419.00	35,624,199.00	23,232,195.00	9,291,118.00	32,523,313.00	-8.7%
Unemployment Insurance		3501-3502	720,242.00	263,847.00	984,089.00	74,918.50	32,703.00	107,621.50	-89.1%
Workers' Compensation		3601-3602	722,790.00	264,789.00	987,579.00	733,773.00	325,675.00	1,059,448.00	7.3%
OPEB, Allocated		3701-3702	4,071,286.00	1,365,814.00	5,437,100.00	3,610,974.00	1,541,534.00	5,152,508.00	-5.2%
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			63,574,384.00	36,827,618.00	100,402,002.00	60,444,834.00	41,792,311.00	102,237,145.00	1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,248,519.00	2,720,586.00	4,969,105.00	2,856,233.00	1,604,833.00	4,461,066.00	-10.2%
Books and Other Reference Materials		4200	36,475.00	173,005.10	209,480.10	30,700.00	1,033,443.00	1,064,143.00	408.0%
Materials and Supplies		4300	2,322,220.00	8,029,568.68	10,351,788.68	5,768,671.00	3,660,172.00	9,428,843.00	-8.9%
Noncapitalized Equipment		4400	662,570.00	4,520,253.22	5,182,823.22	2,913,256.00	687,287.00	3,600,543.00	-30.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,269,784.00	15,443,413.00	20,713,197.00	11,568,860.00	6,985,735.00	18,554,595.00	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,615,279.00	1,027,636.00	5,642,915.00	4,892,196.00	1,041,676.00	5,933,872.00	5.2%
Travel and Conferences		5200	269,189.00	380,598.00	649,787.00	309,694.00	434,703.00	744,397.00	14.6%
Dues and Memberships		5300	133,142.00	19,093.00	152,235.00	134,645.00	14,282.00	148,927.00	-2.2%
Insurance		5400 - 5450	2,601,972.00	0.00	2,601,972.00	2,939,842.00	0.00	2,939,842.00	13.0%
Operations and Housekeeping Services		5500	7,146,695.00	0.00	7,146,695.00	7,850,215.00	0.00	7,850,215.00	9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,786,733.00	10,023,424.00	12,810,157.00	4,257,729.00	2,935,592.00	7,193,321.00	-43.8%
Transfers of Direct Costs		5710	(161,671.00)	161,671.00	0.00	(117,604.00)	117,604.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(180,750.00)	0.00	(180,750.00)	(237,615.00)	0.00	(237,615.00)	31.5%
Professional/Consulting Services and Operating Expenditures		5800	5,366,834.00	11,632,169.00	16,999,003.00	4,599,801.00	5,504,024.00	10,103,825.00	-40.6%
Communications		5900	743,005.00	83,449.00	826,454.00	779,900.00	801.00	780,701.00	-5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,320,428.00	23,328,040.00	46,648,468.00	25,408,803.00	10,048,682.00	35,457,485.00	-24.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,457.00	5,000.00	43,457.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	861,640.00	284,931.00	1,146,571.00	4,068,191.00	6,812.00	4,075,003.00	255.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	113,213.00	6,538,982.00	6,652,195.00	13,261.00	1,640,728.00	1,653,989.00	-75.1%

California Dept of Education

SACS Financial Reporting Software - SACS V5.1

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

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30 73635 0000000 Form 01 E8BNH9ZAF2(2023-24)

			202	2-23 Estimated Actuals	i		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	1,305,890.00	20,903.00	1,326,793.00	4,924,956.00	0.00	4,924,956.00	271.2%
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			2,319,200.00	6,849,816.00	9,169,016.00	9,006,408.00	1,647,540.00	10,653,948.00	16.2%
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	282,166.00	282,166.00	0.00	211,980.00	211,980.00	-24.9%
Payments to County Offices		7142	3,739,501.00	2,637,000.00	6,376,501.00	4,059,698.00	2,821,641.00	6,881,339.00	7.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	825,376.00	0.00	825,376.00	1,012,100.00	0.00	1,012,100.00	22.6%
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)			4,564,877.00	2,919,166.00	7,484,043.00	5,071,798.00	3,033,621.00	8,105,419.00	8.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

California Dept of Education

SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

30 73635 0000000 Form 01 E8BNH9ZAF2(2023-24)

			202	2-23 Estimated Actuals	5		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(1,346,225.00)	1,346,225.00	0.00	(1,674,723.00)	1,674,723.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(509,028.00)	0.00	(509,028.00)	(581,769.00)	0.00	(581,769.00)	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,855,253.00)	1,346,225.00	(509,028.00)	(2,256,492.00)	1,674,723.00	(581,769.00)	14.3%
TOTAL, EXPENDITURES			241,747,196.00	139,801,258.00	381,548,454.00	255,997,965.00	128,059,913.00	384,057,878.00	0.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

30 73635 0000000 Form 01 E8BNH9ZAF2(2023-24)

			2022-23 Estimated Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(47,068,115.00)	47,068,115.00	0.00	(50,238,020.00)	50,238,020.00	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			(47,068,115.00)	47,068,115.00	0.00	(50,238,020.00)	50,238,020.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(51,068,115.00)	47,068,115.00	(4,000,000.00)	(50,238,020.00)	50,238,020.00	0.00	-100.0%

30 73635 0000000 Form 01

#### E8BNH9ZAF2(2023-24)

			202	22-23 Estimated Actuals	5		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	282,937,061.00	0.00	282,937,061.00	296,028,086.00	0.00	296,028,086.00	4.6%
2) Federal Revenue		8100-8299	0.00	27,432,715.00	27,432,715.00	0.00	18,360,115.00	18,360,115.00	-33.1%
3) Other State Revenue		8300-8599	5,535,459.00	77,537,690.00	83,073,149.00	5,127,974.00	53,757,445.00	58,885,419.00	-29.1%
4) Other Local Revenue		8600-8799	6,041,578.00	2,290,619.00	8,332,197.00	5,080,103.00	1,725,965.00	6,806,068.00	-18.3%
5) TOTAL, REVENUES			294,514,098.00	107,261,024.00	401,775,122.00	306,236,163.00	73,843,525.00	380,079,688.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		144,356,813.00	90,202,909.90	234,559,722.90	150,726,012.00	88,015,849.00	238,741,861.00	1.8%
2) Instruction - Related Services	2000-2999		33,191,115.00	9,992,951.10	43,184,066.10	33,479,775.00	13,380,204.00	46,859,979.00	8.5%
3) Pupil Services	3000-3999		19,324,358.00	8,960,568.00	28,284,926.00	19,927,747.00	9,634,873.00	29,562,620.00	4.5%
4) Ancillary Services	4000-4999		2,315,519.00	653,612.00	2,969,131.00	2,975,044.00	599,225.00	3,574,269.00	20.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	701,390.00	701,390.00	New
6) Enterprise	6000-6999		921.00	0.00	921.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		15,506,983.00	1,733,973.00	17,240,956.00	19,778,881.00	2,140,363.00	21,919,244.00	27.1%
8) Plant Services	8000-8999		22,486,610.00	25,338,078.00	47,824,688.00	24,038,708.00	10,554,388.00	34,593,096.00	-27.7%
9) Other Outgo	9000-9999	Except 7600- 7699	4,564,877.00	2,919,166.00	7,484,043.00	5,071,798.00	3,033,621.00	8,105,419.00	8.3%
10) TOTAL, EXPENDITURES			241,747,196.00	139,801,258.00	381,548,454.00	255,997,965.00	128,059,913.00	384,057,878.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,766,902.00	(32,540,234.00)	20,226,668.00	50,238,198.00	(54,216,388.00)	(3,978,190.00)	-119.7%
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	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00	-100.0%
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	(47,068,115.00)	47,068,115.00	0.00	(50,238,020.00)	50,238,020.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,068,115.00)	47,068,115.00	(4,000,000.00)	(50,238,020.00)	50,238,020.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,698,787.00	14,527,881.00	16,226,668.00	178.00	(3,978,368.00)	(3,978,190.00)	-124.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	77,907,131.00	27,144,854.00	105,051,985.00	78,009,399.00	41,672,735.00	119,682,134.00	13.9%

30 73635 0000000 Form 01

E8BNH9ZAF2(2023-24)

			2022-23 Estimated Actuals				2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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)			77,907,131.00	27,144,854.00	105,051,985.00	78,009,399.00	41,672,735.00	119,682,134.00	13.9%
d) Other Restatements		9795	(1,596,519.00)	0.00	(1,596,519.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,310,612.00	27,144,854.00	103,455,466.00	78,009,399.00	41,672,735.00	119,682,134.00	15.7%
2) Ending Balance, June 30 (E + F1e)			78,009,399.00	41,672,735.00	119,682,134.00	78,009,577.00	37,694,367.00	115,703,944.00	-3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Stores		9712	281,552.00	0.00	281,552.00	376,117.00	0.00	376,117.00	33.6%
Prepaid Items		9713	5,085,122.00	0.00	5,085,122.00	4,060,722.00	0.00	4,060,722.00	-20.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	41,672,735.00	41,672,735.00	0.00	37,694,367.00	37,694,367.00	-9.5%
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	42,280,194.00	0.00	42,280,194.00	37,281,284.00	0.00	37,281,284.00	-11.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,861,153.00	0.00	6,861,153.00	4,357,017.00	0.00	4,357,017.00	-36.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,277,423.00	0.00	19,277,423.00	19,202,894.00	0.00	19,202,894.00	-0.4%
Unassigned/Unappropriated Amount		9790	4,103,955.00	0.00	4,103,955.00	12,611,543.00	0.00	12,611,543.00	207.3%

#### Budget, July 1 General Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,330,593.00	1,964,991.00
6266	Educator Effectiveness, FY 2021-22	7,848,978.00	7,791,461.00
6500	Special Education	1,820,078.00	2,245,036.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	20,954.00	0.00
6546	Mental Health-Related Services	1,524,773.00	1,359,016.00
6547	Special Education Early Intervention Preschool Grant	2,437,302.00	3,550,354.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,250,694.00	4,441,399.00
7029	Child Nutrition: Food Service Staff Training Funds	65,163.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,054,780.00	0.00
7311	Classified School Employee Professional Development Block Grant	68,668.00	22,941.00
7412	A-G Access/Success Grant	698,014.00	376,769.00
7413	A-G Learning Loss Mitigation Grant	291,082.00	291,082.00
7425	Expanded Learning Opportunities (ELO) Grant	931,673.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	508,113.00	0.00
7435	Learning Recovery Emergency Block Grant	11,751,311.00	10,097,090.00
7810	Other Restricted State	205,371.00	120,144.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,118,176.00	4,179,047.00
9010	Other Restricted Local	1,747,012.00	1,255,037.00
Total, Restricted Balance		41,672,735.00	37,694,367.00

## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000- 1999	0.00	0.00	0.0%
2) Classified Salaries		2000- 2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000- 3999	0.00	0.00	0.0%
4) Books and Supplies		4000- 4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000- 5999	0.00	0.00	0.0%
6) Capital Outlay		6000- 6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES				~	
1) Interfund Transfers					
a) Transfers In		8900- 8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,756,238.00	2,756,238.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,756,238.00	2,756,238.00	0.0%

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## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

a) Other Restatements       9746       0.00       0.00         a) Adjusted Beginning Balance (T - T + 10)       2.756,238.00       2.756,238.00       0.00         2) Excluding Balance, (T - T + 10)       2.756,238.00       0.00       0.00         2) Excluding Balance, (T - T + 10)       2.756,238.00       0.00       0.00         3) Nonspendide       911       0.00       0.00       0.00         Beroving Cash       971       0.00       0.00       0.00         A) Onns       910       0.00       0.00       0.00       0.00         A) Onns       910       0.00       0.00       0.00       0.00       0.00         Committed       971       0.00	Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Adjusted Beginning Balance (F1 + F1d)       2,766,288 00       2,766,288 00       0.00         2) Ending Fund Balance (F1 + F1d)       2,766,288 00       2,766,288 00       0.00         a) Nenspendable       711       0.00       0.00       0.00         Bevolving Cash       9711       0.00       0.00       0.00         Stores       9712       0.00       0.00       0.00         Prepaid Ioms       9713       0.00       0.00       0.00         All Others       9719       0.00       0.00       0.00         b) Restricted       9719       0.00       0.00       0.00         c) Committed       776,28.00       0.00       0.00       0.00         c) Statilizon Amagements       9709       0.00       0.00       0.00         statilizon Amagements       9709       0.00       0.00       0.00         c) Unasigned/Unapoported       769       0.00       0.00       0.00         i) Cash       9709       0.00       0.00       0.00       0.00         i) Intervity Treasing       910       0.00       0.00       0.00       0.00         i) Assigned       0.00       0.00       0.00       0.00       0.00	d) Other Restatements		9795		0.00	0.0%
2) Ending Balanco, June 30 (E + F16)       2,766,238 (0)       2,766,238 (0)       0,000         Components of Ending Fund Balance       711       0.00       0.000       0.000         3) Nonspendiate       711       0.00       0.000       0.000         Stores       9712       0.00       0.000       0.000       0.000         Prepaid Etama       9713       0.00       0.000       0.000       0.000       0.000         Nonspendiate       9713       0.00       0.00			3,00			
Components of Ending Fund Balance         In						
a) NonspendableNonspendable000 <td></td> <td></td> <td></td> <td>L, 100, 200.00</td> <td>L, 100,200.00</td> <td>0.0%</td>				L, 100, 200.00	L, 100,200.00	0.0%
Revolving Cash         971         0.00         0.00           Stores         9712         0.00         0.00         0.00           Mit Others         9710         0.00         0.00         0.00           All Others         9710         0.00         0.00         0.00           Baskitched         9710         0.00         0.00         0.00           Other Committed         9750         0.00         0.00         0.00           Other Committed         9750         0.00         0.00         0.00           Other Committed         9760         0.00         0.00         0.00           Other Committed Score         9760         0.00         0.00         0.00           Other Committed Score         9760         0.00         0.00         0.00           Other Assignments         9760         0.00         0.00         0.00           In Courty Tressury         9760         0.00         0.00         0.00           1) Cach         900         0.00         0.00         0.00         0.00           1) Barks         9000         0.00         0.00         0.00         0.00         0.00           1) Cach         9000         <				1		1
Store         9712         0.00         0.00           Prepaid Items         9713         0.00         0.00           All Others         9719         0.00         0.00         0.00           b) Restricted         9719         0.00         0.00         0.00           c) Committed         2762.280.00         2766.280.00         0.00         0.00           c) Committed         9760         0.00         0.00         0.00         0.00           c) Assigned         0         0.00         0.00         0.00         0.00         0.00           c) Unassigned/Unappropriated Amount         9760         0.00         0.00         0.00         0.00           c) Sast         0.00         0.00         0.00         0.00         0.00         0.00           d) in Scritt         1         0.00         0.00         0.00         0.00         0.00           c) Sast         9780         0.00         0.00         0.00         0.00         0.00           c) Sast         6.00         0.00         0.00         0.00         0.00           c) Sast         6.00         0.00         0.00         0.00         0.00           c) Sast			9711	0.00	0.00	0.0%
Prepaid Items         0100         0.000         0.000           All Others         0.00         0.000         0.000           b) Restricted         9719         0.00         0.000         0.000           b) Restricted         750         0.000         0.000         0.000         0.000           c) Committed         9750         0.000 <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>0.0%</td>	-					0.0%
All Others         0.00         0.00         0.00           b) Restricted         9719         0.00         0.00         0.00           c) Committed         2766.238.00         2766.238.00         0.00         0.00           c) Committed         9700         0.00         0.00         0.00           o) Uner Commitments         9700         0.00         0.00         0.00           d) Assigned         0         0.00         0.00         0.00           o) Unessigned/Unappropriated         0.00         0.00         0.00         0.00           Reserve for Economic Uncertainties         0.789         0.00         0.00         0.00           g) In Courity Treasury         9111         0.00         0.00         0.00           1) Cash         10         0.00         0.00         0.00           a) in Courity Treasury         9111         0.00         0.00           b) in Banks         9120         0.00         0.00           c) clicitons Awaiting Deposit         914         0.00         0.00           g) Uncertaintes         930         0.00         0.00           1) Due from Other Funds         0.00         0.00         0.00           1) O						0.0%
b) Restricted         2,766,28.0         2,766,28.0         2,766,28.0         0.00           c) Committed         2,766,28.0         2,766,28.0         0.00         0.00           Stabilization Arrangements         9750         0.00         0.00         0.00         0.00           Other Assignments         9750         0.00         0.00         0.00         0.00           e) Unassigned/Unappropriated         789         0.00         0.00         0.00         0.00           () Cash         3) in County Treasury         9789         0.00         0.00         0.00           1) Cash         3) in County Treasury         9110         0.00         0.00         0.00           1) Cash         0.00         0.00         0.00         0.00         0.00           1) Cash         0.00         0.00         0.00         0.00           1) Cash Account         9100         0.00         0.00           1) In restring Agent/Trustoe         9100         0.00         0.00           2) In Restring Agent/Trustoe         9000         0.00         0.00           3) Accounts Reee/vable         9000         0.00         0.00           1) Due from Grantor Government         920         0.00<						0.0%
• ) Committed         0         0         0.00						0.0%
Stabilization Arrangements         9750         0.00         0.000           Other Commitments         9760         0.00         0.000           Other Assignments         9760         0.00         0.000         0.000           Other Assignments         9760         0.00         0.000         0.000         0.000           Other Assignments         9760         0.000         0				,: 30,200.00	,: 50,200.00	0.070
Other Commitments         9760         0.00         0.000           0) Assigned         9760         0.00         0.00         0.000           0) Unassigned/Unappropriated         9760         0.00         0.00         0.00           0 inassigned/Unappropriated Amount         9790         0.00         0.00         0.00           0 inassigned/Unappropriated Amount         9790         0.00         0.00         0.00           1) Gash         9780         0.00         0.00         0.00           1) Gash         0.00         0.00         0.00         0.00           1) Gash         0.00         0.00         0.00         0.00           1) Gash Account         9100         0.00         0.00           1) In Banks         9100         0.00         0.00           2) In wastments         9100         0.00         0.00           2) In wastments         9100         0.00         0.00           3) Accounts Receivable         9200         0.00         0.00           3) Accounts Receivable         9300         0.00         0.00           6) Uber funds         0.00         0.00         0.00           6) Uber funds Connort Government         9200			9750	0.00	0.00	0.0%
d) Assigned         0/00         0.00         0.00         0.00           e) Unassigned/Unappropriated         9780         0.00         0.00         0.00           e) Unassigned/Unappropriated Amount         9790         0.00         0.00         0.00           G. ASSETS         10         0.00         0.00         0.00         0.00           a) in County Treasury         9110         0.00         0.00         0.00         0.00           b) in Banks         9120         0.00         0.00         0.00         0.00           d) with Fiscal Aquin/Trustee         9133         0.00         0.00         0.00           a) Incounty Gash Account         9130         0.00         0.00         0.00           d) with Fiscal Aquin/Trustee         9130         0.00         0.00         0.00           a) Incounts Relevable         900         0.00         0.00         0.00         0.00           b) Due from Granto Government         9200         0.00         0.00         0.00         0.00           b) Lease Recvable         9300         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0%</td>						0.0%
Other Assignments         9780         0.00         0.00           e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9789         0.00         0.00           Unassigned/Unappropriated Amount         9789         0.00         0.00         0.00           Unassigned/Unappropriated Amount         9789         0.00         0.00         0.00           S. ASSETS         1) Cash         0.00         0.00         0.00           a) in County Treasury         9110         0.00         0.00           b) in Banks         9120         0.00         0.00           c) in Revolving Cash Account         9130         0.00         0.00           d) with Fiscal Agent/Trustee         9135         0.00         0.00           a) Accounts Revelvable         9200         0.00         0.00           3) Accounts Revelvable         9200         0.00         0.00           4) Due from Charl Funds         9310         0.00         0.00           5) Due from Charl Funds         9320         0.00         0.00           0) Other Funds         9300         0.00         0.00           1) Dromat Seceivable         9300         0.00         0.00           1) Other Monts Gesources         94				0.00	0.00	0.070
a) Unassigned/Unappropriated         Preserve for Economic Uncertainties         9789         0.00         0.00%           Unassigned/Unappropriated Amount         9780         0.00         0.00%         0.00%           C. ASSETS         0.00         0.00         0.00%         0.00%           1) Cash         0.00         0.00%         0.00%         0.00%           a) in County Treasury         9110         0.00         0.00%           b) in Banks         9120         0.00         0.00%           c) in Revolving Cash Account         9130         0.00         0.00%           c) Ollections Awaiting Deposit         9140         0.00         0.00%           c) Accounts Receivable         9135         0.00         0.00%           c) Accounts Receivable         9130         0.00         0.00%           c) Accounts Receivable         9130         0.00         0.00%           c) Due from Other Funds         9130         0.00         0.00%           c) Due from Other Funds         9340         0.00         0.00%           c) Interad Outflows of RESOURCES         940         0.00         0.00%           c) Interad Net Series         940         0.00         0.00%         0.00%         0.00% </td <td></td> <td></td> <td>9780</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>			9780	0.00	0.00	0.0%
Reserve for Economic Uncertainties         9789         0.00         0.00         0.00           Unassigned/Unappropriated Amount         9780         0.00         0.00         0.00           G. ASETS				0.00	0.00	5.570
Unassigned/Unappropriated Amount         970         0.00         0.00         0.00           G. ASSETS         1) Cash         1         1         1         1         1         1         0.00         0.00         0.00           1) Cash         1) Fair Value Adjustment to Cash in County Treasury         9110         0.00         0.00           1) Fair Value Adjustment to Cash in County Treasury         9110         0.00         0.00           c) in Revolving Cash Account         9130         0.00         0.00           d) with Fiscal Agent/Trustee         9135         0.00           e) Collections Awaiting Deposit         9140         0.00           2) Investments         9160         0.00           3) Accounts Receivable         9200         0.00           4) Due from Grantor Government         9200         0.00           5) Due from Other Funds         9310         0.00           6) Stores         9330         0.00         0.00           1) Total, ASSETS         0.00         0.00         0.00           1) Deferend OutFLOWS OF RESOURCES         0.00         0.00           1) Deferend Courte Covernments         9500         0.00           1) Ducounts Payable         9500         0.0			9789	0.00	0.00	0.0%
G. ASSETS       910       0.00         1) Cash       9110       0.00         1) In County Treasury       9110       0.00         1) In Earks       9120       0.00         c) In Revolving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       0.00         2) Investments       9160       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9200       0.00         6) Dus from Other Funds       9310       0.00         8) Stores       9320       0.00         9) Lease Receivable       9330       0.00         9) Lease Receivable       9330       0.00         10) TOTAL, ASSETS       0.00       0.00         1) Deferred OutFLOWS OF RESOURCES       0.00       0.00         1) Deferred OutFLOWS OF RESOURCES       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9500       0.00         3) Outor Coher Funds       9500       0.00         2) TOTAL, DEFERRED OUTFLOWS OF RESOURCES       0.00       0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0%</td>						0.0%
1) Cash       9110         a) in County Treasury       9110         1) Fair Value Adjustment to Cash in County Treasury       9111         b) in Banks       9120         c) in Rev olving Cash Account       9130         d) with Fiscal Agent/Trustee       9135         e) Collections Awatting Deposit       9140         e) Collections Awatting Deposit       9140         2) Investments       9150         a) Accounts Receivable       9200         4) Due from Grantor Government       9200         5) Due from Other Funds       9310         6) Stores       9320         7) Prepaid Expenditures       9330         8) Other Current Assets       9330         9) Lease Receivable       9330         1) TOTAL, ASSETS       0.000         1) Deferned OutFLOWS of Resources       9400         1) Accounts Payable       9400         2) Due to Grantor Governments       9400         2) Due to Granter Governments       9400         2) TOTAL, DEFERRED OUTFLOWS of RESOURCES       0.000         1) Accounts Payable       0.000         2) Due to Grantor Governments       9500         3) Due to Other Funds       9610         3) Due to Other Funds	G. ASSETS			<u> </u>	<u>.</u>	<u>.</u>
a) in County Treasury       911       0.00         1) Fair Value Adjustment to Cash in County Treasury       911       0.00         b) in Banks       9120       0.00         c) in Revolving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9200       0.00         5) Due from Other Funds       9310       0.00         6) Strees       9330       0.00         7) Prepaid Expenditures       9330       0.00         9) Lease Receivable       9340       0.00         9) Lease Receivable       9340       0.00         10) TOTAL, ASSETS       0.00       0.00         1. DEFERRED OUTFLOWS OF RESOURCES       0.00       0.00         1. DEFERRED OUTFLOWS OF RESOURCES       0.00       0.00         1. JAccounts Payable       0.00       0.00         2. Due to Grantor Governments       9560       0.00         3. Due to Uther Funds       9560       0.00         3. Due to Uther Funds <t< td=""><td></td><td></td><td></td><td>1</td><td>1</td><td></td></t<>				1	1	
1) Fair Value Adjustment to Cash in County Treasury       911       0.00         b) in Banks       9120       0.00         c) In Revolving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Avaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Other Funds       9210       0.00         6) Stores       9220       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00       0.00         1) Deferred OutFLOWS OF RESOURCES       9400       0.00         1) Deferred OutFLOWS       0.00       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Uneamed Revenues       9650       <			9110	0.00	1	
c) in Revolving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00       0.00         1) Defered Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         3) Due to Other Funds       9640       0.00         3) Due to Other Funds       9640       0.00         4) Current Loans       9640 <td< td=""><td></td><td></td><td>9111</td><td>0.00</td><td>1</td><td></td></td<>			9111	0.00	1	
1) with Fiscal Agent/Tustee       9135       0.00         e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9610       0.00         5) Unearmed Revenues       9650       0.00	b) in Banks		9120	0.00	1	
d) with Fiscal Agent/Tustee       9135       0.00         e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9500       0.00         4) Current Loans       9600       0.00         5) Unearmed Revenues       9600       0.00	c) in Revolving Cash Account		9130	0.00	1	
e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9330       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearmed Revenues       9650       0.00			9135		1	
2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00         4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) LABLITIES       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9500       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00			9140		1	
3) Accounts Receivable       900         4) Due from Grantor Government       9290         5) Due from Other Funds       9310         6) Stores       9320         7) Prepaid Expenditures       9330         8) Other Current Assets       9330         9) Lease Receivable       9330         0) TOTAL, ASSETS       0.00         1) Deferred OutFLOWS OF RESOURCES       9400         1) Deferred OutFLOWS       0.00         2) Due to Grantor Governments       9400         3) Due to Other Funds       9500         3) Due to Other Funds       9500         4) Current Loans       9600         5) Unearned Revenues       9600			9150		1	
4) Due from Grantor Government       9290       0.00         5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receiv able       9380       0.00         10) TOTAL, ASSETS       0.00         1) Deferred OutFLOWS OF RESOURCES       9490       0.00         1) Deferred OutFLOWS OF RESOURCES       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1. LIABILITIES       0.00       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00			9200		1	
5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00         +. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1. LABILITIES       0.00       0.00         2) Due to Grantor Governments       9500       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenues       9650       0.00			9290		1	
6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00         1) Deferred Outflows of Resources       940       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1) Deferred Outflows of Resources       940       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         3) Due to Grantor Governments       9500       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Uneamed Revenues       9650       0.00					1	
7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00         H. DEFERRED OUTFLOWS OF RESOURCES       0.00         1) Deferred Outflows of Resources       9490         2) TOTAL, DEFERRED OUTFLOWS       0.00         1. LABILITIES       0.00         1. Accounts Payable       9500         2) Due to Grantor Governments       9500         3) Due to Other Funds       9610         4) Current Loans       9640         5) Unearned Revenues       9650					1	
8) Other Current Assets       9340       0.00         9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00         H. DEFERRED OUTFLOWS OF RESOURCES       0.00         1) Deferred Outflows of Resources       9490         2) TOTAL, DEFERRED OUTFLOWS       0.00         1. LABILITIES       0.00         1. Accounts Payable       9500         2) Due to Grantor Governments       9500         3) Due to Other Funds       9610         4) Current Loans       9640         5) Unearned Revenues       0.00					1	
9) Lease Receivable       9380       0.00         10) TOTAL, ASSETS       0.00         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         1. LIABILITIES       0.00       0.00         1. Accounts Payable       9500       0.00         2) Due to Grantor Governments       9500       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenues       9650       0.00					1	
10) TOTAL, ASSETS       0.00         H. DEFERRED OUTFLOWS OF RESOURCES       9490       0.00         1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00       0.00         I. LIABILITIES       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenues       9650       0.00					1	
H. DEFERRED OUTFLOWS OF RESOURCES94900.001) Deferred Outflows of Resources94900.002) TOTAL, DEFERRED OUTFLOWS0.00I. LIABILITIES0.001) Accounts Payable95000.002) Due to Grantor Governments95900.003) Due to Other Funds96100.004) Current Loans96400.005) Unearned Revenues96500.00						
1) Deferred Outflows of Resources       9490       0.00         2) TOTAL, DEFERRED OUTFLOWS       0.00         I. LIABILITIES       0.00         1) Accounts Pay able       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenues       9650       0.00	H. DEFERRED OUTFLOWS OF RESOURCES		<u> </u>		١	
2) TOTAL, DEFERRED OUTFLOWS       0.00         1. LIABILITIES       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenues       9650       0.00			9490	0.00	1	
1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenues       9650       0.00					1	
2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Unearned Revenues       9650       0.00	I. LIABILITIES		i		1	
3) Due to Other Funds     9610     0.00       4) Current Loans     9640     0.00       5) Unearned Revenues     9650     0.00	1) Accounts Payable		9500	0.00	1	
4) Current Loans     9640     0.00       5) Unearned Revenues     9650     0.00	2) Due to Grantor Governments		9590	0.00	1	
5) Unearned Revenues 9650 0.00	3) Due to Other Funds		9610	0.00	1	
	4) Current Loans		9640	0.00	1	
	5) Unearned Revenues		9650	0.00	1	
	6) TOTAL, LIABILITIES			0.00	1	

### Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					•
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-			
		3102	0.00	0.00	0.0%
PERS		3201- 3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-			
OASD1/medicare/Aitemative		3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401- 3402	0.00	0.00	0.0%
		3501-	0.00	0.00	0.070
Unemploy ment Insurance		3502	0.00	0.00	0.0%
Workers' Compensation		3601-			
		3602	0.00	0.00	0.0%
OPEB, Allocated		3701- 3702	0.00	0.00	0.0%
OPER Active Employees		3751-			
OPEB, Active Employees		3752	0.00	0.00	0.0%
Other Employee Benefits		3901- 3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		030Z	0.00		0.0%
BOOKS AND SUPPLIES			0.00	0.00	0.0%

## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400- 5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.070
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		1000	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
			0.00	0.00	0.070
INTERFUND TRANSFERS					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.070
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

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

## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers					
		8900-			
a) Transfers In		8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,756,238.00	2,756,238.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,756,238.00	2,756,238.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,756,238.00	2,756,238.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,756,238.00	2,756,238.00	0.0%
Components of Ending Fund Balance					

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## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,756,238.00	2,756,238.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	2,756,238.00	2,756,238.00
Total, Restricted Balance		2,756,238.00	2,756,238.00

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

#### 30 73635 0000000 Form 10 E8BNH9ZAF2(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	463,876.00	463,876.00	0.0%
3) Other State Revenue		8300-8599	2,385,003.00	2,310,482.00	-3.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,848,879.00	2,774,358.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,848,879.00	2,774,358.00	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,848,879.00	2,774,358.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserv e for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9120	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9135	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

California Dept of Education

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

					E8BNH9ZAF2(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0.0
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	463,876.00	463,876.00	0.0
TOTAL, FEDERAL REVENUE			463,876.00	463,876.00	0.0
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	2,193,525.00	2,124,978.00	-3.1
Prior Years	6500	8319	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	191,478.00	185,504.00	-3.1
TOTAL, OTHER STATE REVENUE			2,385,003.00	2,310,482.00	-3.1
OTHER LOCAL REVENUE			2,000,000.00	2,010,402.00	0.1
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue		0002	0.00	0.00	0.0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0
Transfers of Apportionments		0097	0.00	0.00	0.0
		9704	0.00	0.00	0.0
From Districts or Charter Schools		8791 8792	0.00	0.00	0.0
From County Offices			0.00	0.00	
From JPAs TOTAL, OTHER LOCAL REVENUE		8793	0.00	0.00	0.0
TOTAL, REVENUES			2,848,879.00	2,774,358.00	-2.6
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	655,354.00	649,380.00	-0.9
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.1
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	2,193,525.00	2,124,978.00	-3.1
To County Offices	6500	7222	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0
		7281-7283	0.00	0.00	0.0

California Dept of Education

SACS Financial Reporting Software - SACS V5.1 File: Fund-B, Version 5

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,848,879.00	2,774,358.00	-2.6%
TOTAL, EXPENDITURES			2,848,879.00	2,774,358.00	-2.6%

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

					E8BNH9ZAF2(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	463,876.00	463,876.00	0.0%	
3) Other State Revenue		8300-8599	2,385,003.00	2,310,482.00	-3.1%	
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%	
5) TOTAL, REVENUES			2,848,879.00	2,774,358.00	-2.6%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	2,848,879.00	2,774,358.00	-2.6%	
10) TOTAL, EXPENDITURES			2,848,879.00	2,774,358.00	-2.6%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		1000-1023	0.00	0.00	0.078	
a) Sources		8930-8979	0.00	0.00	0.0%	
		7630-7699	0.00	0.00	0.0%	
b) Uses		8980-8999	0.00	0.00	0.0%	
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999				
			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance		0704	0.00	0.00	0.0%	
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%	
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,458.00	2,531.00	3.0%
4) Other Local Revenue		8600-8799	7,784,088.00	8,022,229.00	3.1%
5) TOTAL, REVENUES			7,786,546.00	8,024,760.00	3.19
B. EXPENDITURES				Î	
1) Certificated Salaries		1000-1999	27,643.00	27,855.00	0.8
2) Classified Salaries		2000-2999	3,187,461.00	3,315,563.00	4.09
3) Employ ee Benefits		3000-3999	1,607,688.00	1,531,581.00	-4.7
4) Books and Supplies		4000-4999	269,644.00	328,900.00	22.0
5) Services and Other Operating Expenditures		5000-5999	262,765.00	585,970.00	123.0
6) Capital Outlay		6000-6999	0.00	60,000.00	Ne
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	269,244.00	325,250.00	20.89
9) TOTAL, EXPENDITURES			5,624,445.00	6,175,119.00	9.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,162,101.00	1,849,641.00	-14.5
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,162,101.00	1,849,641.00	-14.59
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,891,977.00	4,007,449.00	111.89
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,891,977.00	4,007,449.00	111.8
d) Other Restatements		9795	(46,629.00)	0.00	-100.04
e) Adjusted Beginning Balance (F1c + F1d)			1,845,348.00	4,007,449.00	117.2
2) Ending Balance, June 30 (E + F1e)			4,007,449.00	5,857,090.00	46.2
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	4,007,449.00	5,857,090.00	46.29
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS			İ	ĺ	
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

California Dept of Education

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,458.00	2,531.00	3.0%
TOTAL, OTHER STATE REVENUE			2,458.00	2,531.00	3.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,703,788.00	7,942,229.00	3.1%
Other Local Revenue					
All Other Local Revenue		8699	300.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,784,088.00	8,022,229.00	3.1%
TOTAL, REVENUES			7,786,546.00	8,024,760.00	3.1%
CERTIFICATED SALARIES			,,	.,,	
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	27,643.00	27,855.00	0.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1300	27,643.00	27,855.00	0.8%
			21,043.00	21,000.00	0.07
CLASSIFIED SALARIES		2100	10, 200, 00	40 000 00	007.00
Classified Instructional Salaries		2100	10,380.00	40,202.00	287.3%
Classified Support Salaries		2200	16,928.00	16,559.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,526,965.00	1,401,730.00	-8.2%
Clerical, Technical and Office Salaries		2400	114,128.00	118,294.00	3.7%

California Dept of Education

# Budget, July 1 Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	1,519,060.00	1,738,778.00	14.5%
TOTAL, CLASSIFIED SALARIES			3,187,461.00	3,315,563.00	4.04
EMPLOYEE BENEFITS					
STRS		3101-3102	7,738.00	7,851.00	1.5
PERS		3201-3202	777,486.00	806,223.00	3.7
OASDI/Medicare/Alternative		3301-3302	245,525.00	238,127.00	-3.0
Health and Welfare Benefits		3401-3402	461,141.00	364,649.00	-20.9
Unemploy ment Insurance		3501-3502	16,298.00	32,551.00	99.7
Workers' Compensation		3601-3602	16,177.00	16,715.00	3.3
OPEB, Allocated		3701-3702	83,323.00	65,465.00	-21.4
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			1,607,688.00	1,531,581.00	-4.7
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	1,914.00	2,000.00	4.5
Materials and Supplies		4300	259,193.00	316,400.00	22.1
Noncapitalized Equipment		4400	8,537.00	10,500.00	23.0
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			269,644.00	328,900.00	22.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	5,000.00	6,000.00	20.0
Dues and Memberships		5300	150.00	150.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	18,150.00	23,600.00	30.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,150.00	18,100.00	5.5
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	61,444.00	128,450.00	109.1
Professional/Consulting Services and Operating Expenditures		5800	160,871.00	409,670.00	154.7
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,765.00	585,970.00	123.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	60,000.00	N
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0700	0.00	60,000.00	N
OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	00,000.00	110
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
		1299	0.00	0.00	0.0
Debt Service		7400	0.00	0.00	
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7050	000.044.00	005 050 00	
Transfers of Indirect Costs - Interfund		7350	269,244.00	325,250.00	20.8
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			269,244.00	325,250.00	20.8
TOTAL, EXPENDITURES			5,624,445.00	6,175,119.00	9.8
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0

# Budget, July 1 Child Development Fund Expenditures by Object

					20201102412(2020-24)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

					E8BNH9ZAF2(2023-24)		
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	2,458.00	2,531.00	3.0%		
4) Other Local Revenue		8600-8799	7,784,088.00	8,022,229.00	3.1%		
5) TOTAL, REVENUES			7,786,546.00	8,024,760.00	3.1%		
B. EXPENDITURES (Objects 1000-7999)			Í				
1) Instruction	1000-1999		0.00	0.00	0.0%		
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%		
3) Pupil Services	3000-3999		0.00	0.00	0.0%		
4) Ancillary Services	4000-4999		0.00	0.00	0.0%		
5) Community Services	5000-5999		5,337,051.00	5,766,269.00	8.0%		
6) Enterprise	6000-6999		0.00	0.00	0.0%		
7) General Administration	7000-7999		269,244.00	325,250.00	20.8%		
8) Plant Services	8000-8999		18,150.00	83,600.00	360.6%		
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%		
10) TOTAL, EXPENDITURES	0000 0000		5,624,445.00	6,175,119.00	9.8%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0,024,440.00	0,170,110.00	0.070		
FINANCING SOURCES AND USES (A5 - B10)			2,162,101.00	1,849,641.00	-14.5%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.0%		
b) Transfers Out		7600-7629	0.00	0.00	0.0%		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.0%		
b) Uses		7630-7699	0.00	0.00	0.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,162,101.00	1,849,641.00	-14.5%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	1,891,977.00	4,007,449.00	111.8%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			1,891,977.00	4,007,449.00	111.8%		
d) Other Restatements		9795	(46,629.00)	0.00	-100.0%		
e) Adjusted Beginning Balance (F1c + F1d)			1,845,348.00	4,007,449.00	117.2%		
2) Ending Balance, June 30 (E + F1e)			4,007,449.00	5,857,090.00	46.2%		
Components of Ending Fund Balance			1,001,110.00	0,001,000.00	10.270		
a) Nonspendable							
Revolving Cash		9711	0.00	0.00	0.0%		
		9712					
Stores		9712	0.00	0.00	0.0%		
Prepaid Items			0.00	0.00	0.0%		
All Others		9719	0.00	0.00	0.0%		
b) Restricted		9740	0.00	0.00	0.0%		
c) Committed		0					
Stabilization Arrangements		9750	0.00	0.00	0.0%		
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%		
d) Assigned							
Other Assignments (by Resource/Object)		9780	4,007,449.00	5,857,090.00	46.2%		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%		

Resource Description	Lounatoa	2023-24 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,820,579.00	5,472,000.00	-6.0%
3) Other State Revenue		8300-8599	7,675,303.00	8,208,000.00	6.9%
4) Other Local Revenue		8600-8799	117,077.00	100,000.00	-14.6%
5) TOTAL, REVENUES			13,612,959.00	13,780,000.00	1.2%
B. EXPENDITURES			Í		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	2,784,099.00	3,056,928.00	9.89
3) Employ ee Benefits		3000-3999	1,409,231.00	1,497,316.00	6.39
4) Books and Supplies		4000-4999	4,329,674.00	4,630,457.00	6.9
5) Services and Other Operating Expenditures		5000-5999	161,365.00	133,600.00	-17.2
6) Capital Outlay		6000-6999	325,934.00	30,000.00	-90.8
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	239,784.00	256,519.00	7.0
9) TOTAL, EXPENDITURES			9,250,087.00	9,604,820.00	3.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,362,872.00	4,175,180.00	-4.3
D. OTHER FINANCING SOURCES/USES			4,002,012.00	4,170,100.00	4.0
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		1000 1020	0.00	0.00	0.0
		8930-8979	0.00	0.00	0.0
a) Sources b) Uses		7630-7699	0.00	0.00	0.0
		8980-8999	0.00	0.00	0.0
3) Contributions		0900-0999			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,362,872.00	4,175,180.00	-4.3
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	5,618,691.00	9,917,476.00	76 50
a) As of July 1 - Unaudited					76.5
b) Audit Adjustments		9793	0.00	00.0	0.0
c) As of July 1 - Audited (F1a + F1b)		0705	5,618,691.00	9,917,476.00	76.5
d) Other Restatements		9795	(64,087.00)	0.00	-100.0
e) Adjusted Beginning Balance (F1c + F1d)			5,554,604.00	9,917,476.00	78.5
2) Ending Balance, June 30 (E + F1e)			9,917,476.00	14,092,656.00	42.1
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	9,917,476.00	14,092,656.00	42.1
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
		9150	0.00		
2) Investments		9150			
2) Investments 3) Accounts Receivable		9200	0.00		

California Dept of Education

			2022-23 Estimated		Percent
Description	Resource Codes	Object Codes	Actuals	2023-24 Budget	Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		0000			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
			0.00		
(G10 + H2) - (I6 + J2)			0.00		<u> </u>
FEDERAL REVENUE Child Nutrition Programs		8220	5,820,579.00	5,472,000.00	-6.0%
Donated Food Commodities		8220	5,820,579.00	0.00	-8.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0230	5,820,579.00	5,472,000.00	-6.0%
OTHER STATE REVENUE			3,020,073.00	3,472,000.00	-0.076
Child Nutrition Programs		8520	7,674,966.00	8,208,000.00	6.9%
All Other State Revenue		8590	337.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE		0000	7,675,303.00	8,208,000.00	6.9%
OTHER LOCAL REVENUE			,,	.,,	
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	116,902.00	100,000.00	-14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	175.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			117,077.00	100,000.00	-14.6%
TOTAL, REVENUES			13,612,959.00	13,780,000.00	1.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,372,257.00	2,650,032.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	282,006.00	277,838.00	-1.5%
Clerical, Technical and Office Salaries		2400	129,836.00	129,058.00	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,784,099.00	3,056,928.00	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	528.00	0.00	-100.0%
PERS		3201-3202	567,597.00	679,811.00	19.8%
OASDI/Medicare/Alternative		3301-3302	184,931.00	209,923.00	13.5%
Health and Welfare Benefits		3401-3402	552,706.00	516,433.00	-6.6%
Unemployment Insurance		3501-3502	13,894.00	1,527.00	-89.0%
Workers' Compensation		3601-3602	13,924.00	15,286.00	9.8%

California Dept of Education

Description	Resource Codes	Object Codes	2022-23 Estimated	2023-24 Budget	Percent
OPEB, Allocated			Actuals 75,651.00		Difference -1.7%
OPEB, Altive Employees		3701-3702 3751-3752	0.00	74,336.00 0.00	-1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0001 0002	1,409,231.00	1,497,316.00	6.3%
BOOKS AND SUPPLIES			1,400,201.00	1,407,010.00	0.07
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	393,279.00	356,700.00	-9.3%
Noncapitalized Equipment		4400	19,540.00	25,000.00	27.9%
Food		4700	3,916,855.00	4,248,757.00	8.5%
TOTAL, BOOKS AND SUPPLIES			4,329,674.00	4,630,457.00	6.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	2,000.00	33.3%
Dues and Memberships		5300	1,547.00	1,650.00	6.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,300.00	75,200.00	-25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	418.00	350.00	-16.3%
Professional/Consulting Services and Operating Expenditures		5800	57,600.00	54,400.00	-5.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			161,365.00	133,600.00	-17.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	325,934.00	30,000.00	-90.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets TOTAL, CAPITAL OUTLAY		6700	0.00 325,934.00	0.00 30,000.00	-90.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)			020,004.00	00,000.00	00.076
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	239,784.00	256,519.00	7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			239,784.00	256,519.00	7.0%
TOTAL, EXPENDITURES			9,250,087.00	9,604,820.00	3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		0000	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		-	0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
			1		
CONTRIBUTIONS					

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

b) TOTAL, REVENUES       13.812.95.00       13.780.0000         b. EXPENDITURES (Object 1000-7999)       0.00       0.000         1) Instruction       1000-1999       0.00       0.000         3) Pult Services       2000-2999       0.00       0.000         4) Ancillary Services       3000-4999       0.00       0.000         5) Community Services       6000-6999       0.00       0.000         6) Emerginas       6000-6999       0.00       0.000         6) Emerginas       6000-6999       239,784.00       266,9100         9) Polt Services       0.000       0.000       0.000         9) Other Odgo       900-5999       Except 7600-7699       0.000       0.000         9) Other Odgo       900-5999       Except 7600-7699       0.000       0.000         9) Other Odgo       900-5999       Except 7600-7699       0.000       0.000         10) TOTAL, EXPENDITURES       800-6929       0.000       0.000       0.000         1) Instruction Transfers       8930-8979       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000 <th>Description</th> <th>Function Codes</th> <th>Object Codes</th> <th>2022-23 Estimated Actuals</th> <th>2023-24 Budget</th> <th>Percent Difference</th>	Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
p1 reduce Nervine         E00.0000         5.000000000000000000000000000000000000	A. REVENUES					
s) Solar BerenueS00 6997.07 30012.00.0004) Other Loss Berenues800 697113.720.0001000.0005) Defaultion - National Services0.000.000.002) Instruction - National Services0.00.0990.000.004) Actiny Services0.00.0990.000.000.004) Open Services0.00.0990.000.000.004) Services0.00.0990.000.000.004) Services0.00.0990.000.000.006) Destrices0.00.0990.000.000.006) Destrices0.00	1) LCFF Sources		8010-8099	0.00	0.00	0.0%
storesstoresstoresstoresstores11,000,00011,000,000stores11,000,00011,000,000stores000,0000.000.00stores000,0000.000.00stores000,0000.000.00stores000,0000.000.00stores000,0000.000.00stores000,0000.000.00stores0.0000.00	2) Federal Revenue		8100-8299	5,820,579.00	5,472,000.00	-6.0%
in Trans. Reserves113.812.989.00113.7300.000B. EXPENDITURES (Object 1000-799)1000-10000.000.001) Instruction - Related Services2000-10000.000.001) Instruction - Related Services2000-10000.000.000.001) John Services2000-10000.000.000.000.001) John Services2000-10000.000.000.000.000) Commany Services2000-10000.000.000.000.000) Commany Services2000-100022.878.400.250.000.000.000) Other Adaption Services0.000.000.000.000.000.000) Other Adaption Services0.00 <t< td=""><td>3) Other State Revenue</td><td></td><td>8300-8599</td><td>7,675,303.00</td><td>8,208,000.00</td><td>6.9%</td></t<>	3) Other State Revenue		8300-8599	7,675,303.00	8,208,000.00	6.9%
B. EXERCIDINES (Objects 1990 - 7999)         ID         ID <thid< th=""> <thid< th="">         ID</thid<></thid<>	4) Other Local Revenue		8600-8799	117,077.00	100,000.00	-14.6%
1) Instanction100-10090.000.002) Instanction - Related Services2000-50090.00.0000.00.0004) Ancitry Services2000-50090.000.000.006) Enterprise2000-50090.000.000.006) Enterprise2000-500920.000.000.007) Cerreal Administration700-509020.000.000.001) Indra Cerreate0.000.000.000.0010) Indra Cerreate0.000.000.000.00 <td>5) TOTAL, REVENUES</td> <td></td> <td></td> <td>13,612,959.00</td> <td>13,780,000.00</td> <td>1.2%</td>	5) TOTAL, REVENUES			13,612,959.00	13,780,000.00	1.2%
) Institution - Related Services 2000-399 (0,000 0,00	B. EXPENDITURES (Objects 1000-7999)					
3) Apai Services9000-3999.010.20209.248.20109.010.20209.248.20109.0004) Arcing Services9000-69930.00<	1) Instruction	1000-1999		0.00	0.00	0.0%
4) Arcillary Services       400-4999       0.00       0.00       0.00         5) Community Services       000-4999       0.00       0.00       0.00         7) Services       000-4999       230.784.00       256.518.00       0.00         9) Plant Services       0.000       0.000       0.000       0.000         9) Plant Services       0.000-4999       Except 760-7699       0.000       0.000         9) Order Final-Monitor Sources Also Diases (A = 40)       0.000-4890       0.000       0.000         10) Torter Final-Monitor Sources Causes (A = 40)       0.000       0.000       0.000         1) Instructions       0.000 Alses (A = 40)       0.000       0.000         1) Dranter Final-Monitor Sources/Uses       4.392.372.00       0.000       0.000         1) Dranter Final-Monitor Sources/Uses       800-6929       0.00       0.000         1) Dranter Final-Monitor Sources/Uses       0.000       0.000       0.000         1) Contructions       800-6929       0.00       0.000       0.000         1) Distructions       800-6929       0.00       0.000       0.000       0.000         1) Distructions       800-6929       0.00       0.000       0.000       0.000       0.000       0.000	2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
b) Community Services         900-9999         0.00         0.00           b) Enterprise         9000-9999         0.00         0.00         0.00           b) Inter Control         700-99         0.00         0.00         0.00           b) Inter Control         900-9999         0.00         0.00         0.00           b) Other Control         9.200.970         0.00         0.00           b) Other Control         9.200.970         0.00         0.00           b) Other Control         9.200.970         0.00         0.00           b) Other Control Control Control         0.000         0.000         0.000           b) Trainfers         -         -         -         -           a) Trainfers In         1000-6029         0.00         0.00         0.00           b) Trainfers In         1000-6029         0.00         0.00         0.00           a) Sources         7000-6029         0.00         0.00         0.00           a) Sources         6000-6029         0.00         0.00         0.00           a) Sources         7000-600         0.00         0.00         0.00         0.00           a) Sources         6000-602         0.00         0.00 <td< td=""><td>3) Pupil Services</td><td>3000-3999</td><td></td><td>9,010,303.00</td><td>9,348,301.00</td><td>3.8%</td></td<>	3) Pupil Services	3000-3999		9,010,303.00	9,348,301.00	3.8%
i) Promiser000-05990.000.007) General Administration7000-7999230,7400226,780.09) Part Service0.000.000.009) Order Catago9005-999Except 7000-79990.000.00.4280.009) TOTAL -EXPENDIMES9005-999Except 7000-79990.000.00.4280.0010) TOTAL -EXPENDIMESService Service S	4) Ancillary Services	4000-4999		0.00	0.00	0.0%
17 General Administration       7000 7999       230,784.00       228,784.00         9) Pern Services       8000-9999       Except 7800-7899       0.00       0.000         9) Other Cody       9005-9999       Except 7800-7899       0.00       0.000         9) TOTAL, EXPENDITURES       BEFORE OTHER       4.982.972.00       4.975.189.00         C. CEXESS 00FICENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER       4.382.872.00       4.175.189.00         D. OTHER FINANCING SOURCESAUSES       9.000       0.000       0.000         1) Infairding Financing SourceSauseS       7600.7729       0.00       0.000         2) Other SourceSauseS       7600.7729       0.00       0.000         2) Other SourceSauseS       8830.8979       0.00       0.00         2) Other SourceSauseS       8830.8979       0.00       0.00         3) Sources       8830.8979       0.00       0.00         4) 1074L, OTHER FINANCING SOURCESAUSES       8830.8979       0.00       0.00         1) Degining Functions SOURCESAUSES       8830.8979       0.00       0.00         1) Totact Infaintantes       9791       5.616.610       9.917.475.00         1) Displaying Functions SOURCESAUSES       893.7876       0.00       0.000         1) Bagning	5) Community Services	5000-5999		0.00	0.00	0.0%
a) Plant Services       0000-4999       Except 7660-7699       0.00       0.00         b) Drother, ExPENDITURES       5.806.87.00       9.806.82.00       9.806.82.00         C. EXCESS (DEFICIENCY OF EXFENDITURES BEFORE OTHER FINANCING SOURCES AND USES (As. Bin)       3.800-8299       0.00       0.00         D. OTHER FINANCING SOURCES AND USES (As. Bin)       8800-8999       0.00       0.00         a) Transfer Dot       7600-7629       0.00       0.00         a) Transfer Dot       7800-7629       0.00       0.00         b) Distant Sources/USES       7800-7629       0.00       0.00         a) Sources/USES       7800-7629       0.00       0.00         a) Contractions       8980-8999       0.00       0.00       0.00         b) Used       7800-7629       0.00       0.00       0.00         c) Contractions       8980-8999       0.00       0.00       0.00         c) Contractions SOURCES/USES       7800-7829       0.00       0.00       0.00         c) Nonsping Fund Balance       9731       5.818,610       9.917,476.00       0.00       0.00       0.00         c) Add July 1 - Unaxited       9795       6.64807.00       0.00       0.00       0.00       0.00       0.00       0.	6) Enterprise	6000-6999		0.00	0.00	0.0%
9) Other Outgo         9000-999         Except 7000-7099         0.00         0.00           10) TOTAL, EXPENDITURES         4,362,072.00         4,405,872.00	7) General Administration	7000-7999		239,784.00	256,519.00	7.0%
10) TOTAL, EXPENDITURES9,250,087.009,804,820.00C. EXCESS (DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER INMACING SOURCES AND USES (A.S. 10)4,175,180.004,175,180.00D. OTHER FINANCING SOURCES/USES8000-80290.000.000a) Transfers In a) Transfers In 3) Sources/USES8000-80290.000.000b) Transfers Out 3) Sources/USES7800-78290.000.000b) Transfers Out 3) Sources/USES7800-78290.000.000b) Control Lower USES7800-78990.000.000b) Control Lower USES0.000.0000.000b) Control Lower USES0.000.0000.000c) Not CRESUSES4,175,180.000.0000.000b) Addi Agustments97915,618,691.009,917,476.00c) Add July 1 - Audited (F1 a F1b)5,654,804.009,917,476.000.000c) Add July 1 - Audited (F1 a F1b)5,654,804.009,017,476.000.000c) Add July 1 - Audited (F1 a F1b)97130.0000.000c) Add July 1 - Audited (F1 a F1b)97130.0000.000c) Add July 1 - Audited (F1 a F1b)97130.0000.000c) Add July 1 - Audited (F1 a F1b)0.0000.0000.000c) Add July 1 - Audited (F1 a F1b)	8) Plant Services	8000-8999		0.00	0.00	0.0%
ESCESS (DEFICIENCY 0) OF REVENUES OVER EXPENDITURES BEFORE OTHER         4.382.872.00         4.172.180.00           PINANCING SOURCES AND USES (AS - B10)         0.00         4.172.180.00         4.172.180.00           D'ITHER FINANCING SOURCESUSES         8000-8829         0.00         0.00           a) Transfers In         8000-8829         0.00         0.00           b) Dransfers Not         7000-7929         0.00         0.00           a) Sources         8930-8979         0.00         0.00           a) Sources         8930-8979         0.00         0.00           a) Sources         8930-8979         0.00         0.00           a) Outres frinkations         8980-8999         0.00         0.00           b) Uses         7302-7869         0.00         0.00           c) TottL, OTHER FINANCING SOURCESUSES         0.00         0.00         0.00           E NET INCREASE (DECREASE) IN FUND BALANCE (C + 04)         4.362.872.00         4.175.180.00         0.00           F. FUND BALANCE, RESERVES         9791         5.618.691.00         9.917.476.00         0.00           i) Ad dujk 1- Judited (F 1a + F1b)         5.618.691.00         9.917.476.00         0.00         0.00           c) Ad oly 1- Judited Bainnee         9715         6.46.6	9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
ESCESS (DEFICIENCY 0) OF REVENUES OVER EXPENDITURES BEFORE OTHER         4.382.872.00         4.172.180.00           PINANCING SOURCES AND USES (AS - B10)         0.00         4.172.180.00         4.172.180.00           D'ITHER FINANCING SOURCESUSES         8000-8829         0.00         0.00           a) Transfers In         8000-8829         0.00         0.00           b) Dransfers Not         7000-7929         0.00         0.00           a) Sources         8930-8979         0.00         0.00           a) Sources         8930-8979         0.00         0.00           a) Sources         8930-8979         0.00         0.00           a) Outres frinkations         8980-8999         0.00         0.00           b) Uses         7302-7869         0.00         0.00           c) TottL, OTHER FINANCING SOURCESUSES         0.00         0.00         0.00           E NET INCREASE (DECREASE) IN FUND BALANCE (C + 04)         4.362.872.00         4.175.180.00         0.00           F. FUND BALANCE, RESERVES         9791         5.618.691.00         9.917.476.00         0.00           i) Ad dujk 1- Judited (F 1a + F1b)         5.618.691.00         9.917.476.00         0.00         0.00           c) Ad oly 1- Judited Bainnee         9715         6.46.6			·			3.8%
D. OTHER FINANCING SOURCES/USES         Interfund Transfers         Boot Response         Boot Respon Res	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					-4.3%
1) Interfund TransfersImage and the set of the set o				1,002,012.00	1,110,100100	
a) Transfers In9900-92290.000.000b) Transfers Out7000-76290.0000.0002) Other Sources/Uses9830-89790.0000.000b) Uses7830-76990.0000.0003) Controbulions9800-89990.0000.0003) Controbulions9800-89990.0000.0004) 1074OHTER FINANCING SOURCES/USES4.302.872.004.175.180.00F. FUND BALANCE, RESERVES4.302.872.004.175.180.001) Beginning Fund Balance97915.618.681.009.917.476.001) Beginning Fund Balance97915.618.681.009.917.476.001) Add July 1 - Unaudidd97915.618.681.009.917.476.001) Add Adjustements9795(64.087.00)0.0001) Other Restatements9795(64.087.00)0.0002) Ending Balance (Ft + Ft it)9.917.476.009.917.476.002) Ending Balance, June 30 (Ft + Ft it)9.917.476.000.0002) Ending Balance, June 30 (Ft + Ft it)9.917.476.000.0003) Sources9.7170.000.0003) Sources9.7170.000.0005) Ending Balance9.7170.000.0001) Reserving Gabhan9.7170.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
b) Transfers Out         70007629         0.00         0.00           2) Other Sources/Uses         8300-8973         0.00         0.00           a) Sources         7630-7699         0.00         0.000           3) Contributions         8800-8999         0.00         0.000           4) TOTAL, OTHER FINANCIS SOURCES/USES         0.000         0.000         0.000           ENET INCRES (IDECRASES) IN FUND SALANCE (C + D4)         0.000         0.000         0.000           F. FUND BALANCE, RESERVES         4.362.872.00         4.175.180.00         0.000           1) Beginning Fund Balance         9791         5.618.691.00         9.917.476.00           0. Ad July 1 - Audited (F1 a F 1b)         9793         0.000         9.917.476.00           0. Ad July 1 - Audited (F1 a F 1b)         9793         0.000         9.917.476.00           0. Ad July 1 - Audited (F1 a F 1b)         9.917.476.00         9.917.476.00         9.917.476.00           0. Joint ad Balance (F1 c F 1d)         9.917.476.00         9.917.476.00         9.917.476.00           0. Joint ad Balance (F1 c F 1d)         9.917.476.00         9.917.476.00         9.917.476.00           0. Joint ad Balance (F1 c F 1d)         9.917.476.00         9.917.476.00         9.917.476.00           0. Joint ad Ba			8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses8800-8979IndexIndexa) Sources8800-89790.000.000b) Uses7800-76990.000.0003) Ochrikutions8800-89700.0000.0004) TOTAL, OTHER FINANCING SOURCES/USES4.302.872.04.175.180.000.001F. FUNCREASE (DECREASE) IN FUND BALANCE (c + D4)4.302.872.04.175.180.000.001F. FUND BALANCE, RESERVES4.302.872.04.175.180.000.0011) Beginng Fund Balance97915.618.691.009.917.476.00a) As of July 1 - Junaudited (f 1a + F1b)5.618.691.009.917.476.009.917.476.00a) As of July 1 - Junaudited (f 1a + F1b)5.618.691.009.917.476.009.917.476.00a) Add Adjustments97956.64.007.000.000-a) As of July 1 - Junaudited (f 1a + F1b)5.554.604.09.917.476.00-a) Onspendable97910.000.000a) Nonspendable97910.000.000a) Nonspendable97110.000.000Bestricted Jong Elance (F1e + F1e)97110.000.000Al Others97120.000.000Bestricted Jong Elance97130.000.000a) Nonspendable97130.000.000Bestricted Jong Elance97130.000.000Bestricted Jong Elance97130.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0%</td>						0.0%
a) Sources8930-89790.000.00b) Los7530-76900.000.003) Contributions8980-89990.000.000.004) TOTAL, CHERE FINANCING SOURCES/USES-0.000.000.00E. FET INCREASE (DECREASE) IN FUND BALANCE (C + D4)4.362,872.004.175,180.000.00F. FUND BALANCE, RESERVES-0.000.000.000.00a) As of July 1 - Unaudied97915.616.691.009.917.476.009.917.476.009.917.476.009.917.476.009.917.476.000.0000.00 <td></td> <td></td> <td>1000 1020</td> <td>0.00</td> <td>0.00</td> <td>0.070</td>			1000 1020	0.00	0.00	0.070
b) Uss7830-78990.000.003) Contributions8890-89990.000.000.004) TOLA, OTHER FINANCING SOURCES/USES0.000.000.00E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)4362.87.004.175.18.001) Beginning Fund Balance97915.618.691.009.917.476.00a) As of July 1 - Unaudited97930.00.00.001) Judit Adjustments9795(64.087.00)0.917.476.000) Other Restatements9795(64.087.00)0.917.476.000) Other Restatements9795(64.087.00)0.00.000) Storage Adjusted (F1 + F1d)9.917.476.000.00.000.000) Other Restatements9795(64.087.00)0.00.000) Divide Adjusted Deginning Balance (F1 + F1d)9.917.476.000.00.000.00.000) Nonspendable97140.00.00.00.000.00.000) Nonspendable97120.00.00.00.000.00.0019.917.476.000.00.00.00.000.00.0010.00.00.00.000.00.000.00.000.00.0010.00.00.00.000.00.000.00.000.00.0010.00.00.00.000.00.000.00.000.00.0010.00.00.00.000.00.000.00.000.00.0010.00.00.00.000.00.000.00.000.00.0010.00.00.00.000.00.000.00.000.00.0010.00.00.00.000.00.00			8930-8979	0.00	0.00	0.0%
3) Contributions         8880-8999         0.00         0.00           4) TOTAL OTHER FINANCING SOURCES/USES         0.00         0.00         0.00           E. NET NOREASE (DECREASE) IN FUND BALANCE (C + D4)         4.362.872.00         4.175.180.00         0.00           F. FUND BALANCE, RESERVES         1         8.890.8991         9.5618.691.00         9.917.476.00         9.917.476.00           1) Begining Fund Balance         9791         5.618.691.00         9.917.476.00         0.00         0.00           c) Add Adjustments         9793         0.640.00         9.917.476.00         0.00						0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES       0.00       0.00         E. PET INCREASE (DECREASE) IN FUND BALANCE (C + D4)       4.362,872.00       4.175,180.00         F. FUND BALANCE, RESERVES						0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)         4,362,872.00         4,175,180.00           F. FUND BALANCE, RESERVES			0000 0000			0.0%
F. FUND BALANCE, RESERVES         I <td></td> <td></td> <td></td> <td></td> <td></td> <td>-4.3%</td>						-4.3%
1) Beginning Fund Balance       9       9       5.618.691.00       9.917.476.00         a) As of July 1 - Juadited (F1a + F1b)       9793       0.00       0.000         c) As of July 1 - Audited (F1a + F1b)       5.618.691.00       9.917.476.00       0.000         d) Other Restatements       9795       (64.087.00)       9.917.476.00       9.917.476.00         e) Adjusted Beginning Balance (F1c + F1d)       5.554.604.00       9.917.476.00       9.917.476.00       9.917.476.00         2) Ending Balance, June 30 (E + F1e)       9.917.476.00       9.917.476.00       9.917.476.00       9.917.476.00         Components of Ending Fund Balance       9.917.476.00       9.917.476.00       9.917.476.00       9.917.476.00         Stores       9.917.476.00       9.917.476.00       9.917.476.00       9.917.476.00       9.917.476.00         Stores       9.917.476.00       9.917.476.00       0.000       0.000       9.917.476.00       0.000       9.917.476.00       9.917.476.00       0.000       9.917.476.00       9.917.476.00       0.000       9.917.476.00       0.000       9.917.476.00       0.000       9.917.476.00       0.000       9.917.476.00       0.000       0.000       9.917.476.00       0.000       0.000       9.917.476.00       0.000       0.000       9.917.476.0				4,002,012.00	4, 170, 100.00	4.070
a) As of July 1 - Unaudited       9791       5,618,691.00       9,917,476.00         b) Audit Adjustments       9793       0.00       0.00         c) As of July 1 - Audited (F1a + F1b)       5,618,691.00       9,917,476.00       9,917,476.00         d) Other Restatements       9795       (64,087.00)       0.00          e) Adjusted Beginning Balance (F1c + F1d)       9917,476.00       9,917,476.00       9,917,476.00          2) Ending Balance, June 30 (E + F1e)       9,917,476.00       9,917,476.00       9,917,476.00          Components of Ending Fund Balance       9,917,476.00       9,917,476.00           a) Nonspendable       9711       0.00       0.00          Revolving Cash       9711       0.00       0.00						
b) Audit Adjustments         9793         0.00         0.00           c) As of July 1- Audited (F1a + F1b)         5.618.691.00         9.917.476.00         0.00           d) Other Restatements         9795         (64.087.00)         0.00         0.00           e) Adjusted Beginning Balance (F1c + F1d)         5.554.604.00         9.917.476.00         9.917.476.00         9.917.476.00           2) Ending Balance, June 30 (E + F1e)         9.917.476.00         9.917.476.00         14.092.656.00         9.917.476.00           Components of Ending Fund Balance         9711         0.00         0.00         14.092.656.00         9.917.476.00         14.092.656.00         9.917.476.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         14.092.656.00         16.00<			9791	5 618 691 00	9 917 476 00	76.5%
c) As of July 1-Audited (F1a + F1b)       5,518,691.00       9,917,476.00       0.000         d) Other Restatements       9795       (64,087.00)       0.000       0.000         e) Adjusted Beginning Balance (F1c + F1d)       5,554,604.00       9,917,476.00       9,917,476.00       9,917,476.00         2) Ending Balance, June 30 (E + F1e)       9,917,476.00       9,917,476.00       9,917,476.00       9,917,476.00         Components of Ending Fund Balance       9       9,917,476.00       9,917,476.00       0.000         All Others       9711       0.00       0.000       0.000         Stores       9712       0.00       0.000       0.000         All Others       9713       0.00       0.000       0.000         All Others       9710       9,917,476.00       0.000       0.000         b) Restricted       9710       0.00       0.000       0.000         c) Committed       9710       0.00       0.000       0.000       0.000         b) Restricted       9750       0.00       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000						0.0%
d) Other Restatements       9795       (€4,087.00)       0.00       -         e) Adjusted Beginning Balance (F1c + F1d)       5,554,604.00       9,917,476.00       9,917,476.00       9,917,476.00       14,092,656.00       -			0100			76.5%
e) Adjusted Beginning Balance (F1c + F1d)         5,54,60.40         9,917,476.00         9,917,476.00         9,917,476.00         9,917,476.00         14,092,656.00			0705			-100.0%
2) Ending Balance, June 30 (E + F1e)9,917,476.0014,092,656.00Components of Ending Fund Balance9,917,476.0014,092,656.00a) Nonspendable97110.000.00Revolving Cash97110.000.00Stores97120.000.00Prepaid Items97130.000.00All Others97190.000.00b) Restricted97099,917,476.0014,092,656.00c) Committed97009,917,476.000.00c) Committeds97500.000.00Other Commitments (by Resource/Object)97600.000.00d) Assigned/Unappropriated97800.000.00			3135			78.5%
Components of Ending Fund BalanceImage: Second						42.1%
a) NonspendableIndexIndexIndexRevolving Cash9710.000.00Stores97120.000.00Prepaid Items97130.000.00All Others97190.000.00b) Restricted97190.000.00c) Committed9.917,476.0014,092,656.000.00c) Commitments (by Resource/Object)97600.000.00c) Assigned/97600.000.000.00c) Unassigned/Unapropriated97800.000.00				5,517,470.00	14,092,030.00	42.176
Revolving Cash         9711         0.00         0.00           Stores         9712         0.00         0.00           Prepaid Items         9713         0.00         0.00           All Others         9713         0.00         0.00           b) Restricted         9719         0.00         0.00           c) Committed         9710         9.917.476.00         14.092.656.00           c) Committed         9750         0.00         0.00           Stabilization Arrangements         9750         0.00         0.00           Other Committents (by Resource/Object)         9760         0.00         0.00           d) Assigned         9780         0.00         0.00         0.00           e) Unassigned/Unappropriated         9780         0.00         0.00         0.00						
Stores       9712       0.00       0.00         Prepaid Items       9713       0.00       0.00         All Others       9719       0.00       0.00         b) Restricted       9714       9.917,476.00       14.092,656.00         c) Committed       9750       0.00       0.00         Stabilization Arrangements       9750       0.00       0.00         Other Commitments (by Resource/Object)       9760       0.00       0.00         Other Assignments (by Resource/Object)       9780       0.00       0.00         e) Unassigned/Unappropriated       9780       0.00       0.00			0711	0.00	0.00	0.0%
Prepaid Items       9713       0.00       0.00         All Others       9719       0.00       0.00         b) Restricted       9740       9,917,476.00       14,092,656.00         c) Committed       9750       0.00       0.00         Stabilization Arrangements       9750       0.00       0.00         Other Commitments (by Resource/Object)       9760       0.00       0.00         Other Assignments (by Resource/Object)       9780       0.00       0.00         e) Unassigned/Unappropriated       9780       0.00       0.00						0.0%
All Others       9719       0.00       0.00         b) Restricted       9740       9,917,476.00       14,092,656.00         c) Committed       9750       0.00       0.00         Stabilization Arrangements       9750       0.00       0.00         Other Commitments (by Resource/Object)       9760       0.00       0.00         d) Assigned       9780       0.00       0.00         other Assignments (by Resource/Object)       9780       0.00       0.00         e) Unassigned/Unappropriated       Image: Statistic Statis Statistic Statist						0.0%
b) Restricted       9740       9,917,476.00       14,092,656.00         c) Committed             Stabilization Arrangements       9750       0.00       0.00           Other Commitments (by Resource/Object)       9760       9760       0.00       0.00           Other Assignments (by Resource/Object)       9780       0.00       0.00 <td< td=""><td>-</td><td></td><td></td><td></td><td></td><td>0.0%</td></td<>	-					0.0%
c) Committed Stabilization Arrangements (by Resource/Object) 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						
Stabilization Arrangements97500.000.00Other Commitments (by Resource/Object)97600.000.00d) Assigned97800.000.00Other Assignments (by Resource/Object)97800.000.00e) Unassigned/Unappropriated000			9740	9,917,476.00	14,092,050.00	42.1%
Other Commitments (by Resource/Object)     9760     0.00     0.00       d) Assigned     9780     0.00     0.00       Other Assignments (by Resource/Object)     9780     0.00     0.00       e) Unassigned/Unappropriated     Image: Commitment of the commit			0750		0.00	0.0%
d) Assigned     9780     0.00     0.00       Other Assignments (by Resource/Object)     9780     0.00     0.00       e) Unassigned/Unappropriated     1     1     1						0.0%
Other Assignments (by Resource/Object)     9780     0.00     0.00       e) Unassigned/Unappropriated     Image: Comparison of the second			9760	0.00	U.00	0.0%
e) Unassigned/Unappropriated			0			
			9780	0.00	0.00	0.0%
Reserve for Economic Uncertainties         9789         0.00         0.00						
Unassigned/Unappropriated Amount 9790 0.00 0.00						0.0%

Resource	E	2022-23 stimated Actuals	2023-24 Budget
5310		168,719.00	14,092,656.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds 7	748,757.00	0.00
Total, Restricted Balance	9,9	917,476.00	14,092,656.00

## Budget, July 1 Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	1,845,500.00	1,750,000.00	-5.2
5) TOTAL, REVENUES			1,845,500.00	1,750,000.00	-5.2
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	41,703.00	57,523.00	37.9
3) Employ ee Benefits		3000-3999	24,308.00	32,397.00	33.3
4) Books and Supplies		4000-4999	237,438.00	0.00	-100.0
5) Services and Other Operating Expenditures		5000-5999	1,026,659.00	45,000.00	-95.6
6) Capital Outlay		6000-6999	2,569,507.00	9,133,333.00	255.5
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			3,899,615.00	9,268,253.00	137.7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,054,115.00)	(7,518,253.00)	266.0
D. OTHER FINANCING SOURCES/USES			(_,501,110.50)	(1,510,200.00)	230.0
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		-			
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,054,115.00)	(7,518,253.00)	266.0
F. FUND BALANCE, RESERVES			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	( ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,048,319.00	15,711,287.00	-12.9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			18,048,319.00	15,711,287.00	-12.9
d) Other Restatements		9795	(282,917.00)	0.00	-100.0
e) Adjusted Beginning Balance (F1c + F1d)			17,765,402.00	15,711,287.00	-11.6
2) Ending Balance, June 30 (E + F1e)			15,711,287.00	8,193,034.00	-47.9
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	15,711,287.00	8,193,034.00	-47.9
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated					0.0
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
		9135	0.00		
d) with Fiscal Agent/Trustee					
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9140			
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments			0.00 0.00		

California Dept of Education

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.04
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.04
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.04
Prior Years' Taxes		8617	0.00	0.00	0.04
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.04
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales		5520	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	445,500.00	250,000.00	-43.9
Interest Net Increase (Decrease) in the Fair Value of Investments		8662	445,500.00	250,000.00	-43.9
Fees and Contracts		0002	0.00	0.00	0.0
		8681	1 400 000 00	1 500 000 00	7.1
Mitigation/Developer Fees Other Local Revenue		0001	1,400,000.00	1,500,000.00	7.1
		8600	0.00	0.00	
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,845,500.00	1,750,000.00	-5.2
TOTAL, REVENUES			1,845,500.00	1,750,000.00	-5.2
CERTIFICATED SALARIES		1000			
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	41,703.00	57,523.00	37.9
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0

California Dept of Education

# Budget, July 1 Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			41,703.00	57,523.00	37.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,164.00	15,347.00	51.0%
OASDI/Medicare/Alternative		3301-3302	3,090.00	4,400.00	42.4%
Health and Welfare Benefits		3401-3402	9,468.00	10,895.00	15.1%
Unemploy ment Insurance		3501-3502	209.00	29.00	-86.1%
Workers' Compensation		3601-3602	209.00	288.00	37.8%
OPEB, Allocated		3701-3702	1,168.00	1,438.00	23.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,308.00	32,397.00	33.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,702.00	0.00	-100.0%
Noncapitalized Equipment		4400	154,736.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			237,438.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					-
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,000.00	45,000.00	7.1%
Professional/Consulting Services and Operating Expenditures		5800	984,639.00	0.00	-100.0%
Communications		5900	20.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,026,659.00	45,000.00	-95.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	118,238.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,451,269.00	9,133,333.00	272.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,569,507.00	9,133,333.00	255.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,899,615.00	9,268,253.00	137.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds		2052			
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					_ ···
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			I		
California Dept of Education SACS Financial Reporting Software - SACS V5.1					

Saddleback Valley Unified Orange County

## Budget, July 1 Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

					E8BNH9ZAF2(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	1,845,500.00	1,750,000.00	-5.2%	
5) TOTAL, REVENUES			1,845,500.00	1,750,000.00	-5.2%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		42,000.00	45,000.00	7.1%	
8) Plant Services	8000-8999		3,857,615.00	9,223,253.00	139.1%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		·	3,899,615.00	9,268,253.00	137.7%	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,054,115.00)	(7,518,253.00)	266.0%	
D. OTHER FINANCING SOURCES/USES			( ) ,,	( , , , , , , , , , , , , , , , , , , ,		
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		1000 1020	0.00	0.00	0.070	
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
		0900-0999	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES					0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,054,115.00)	(7,518,253.00)	200.0 %	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance		9791	18 048 210 00	15 711 287 00	-12.9%	
a) As of July 1 - Unaudited		9793	18,048,319.00	15,711,287.00	0.0%	
b) Audit Adjustments		9795	0.00	0.00		
c) As of July 1 - Audited (F1a + F1b)		0705	18,048,319.00	15,711,287.00	-12.9%	
d) Other Restatements		9795	(282,917.00)	0.00	-100.0%	
e) Adjusted Beginning Balance (F1c + F1d)			17,765,402.00	15,711,287.00	-11.6%	
2) Ending Balance, June 30 (E + F1e)			15,711,287.00	8,193,034.00	-47.9%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	15,711,287.00	8,193,034.00	-47.9%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted		
Total, Restricted Balance	Local	15,711,287.00 15,711,287.00	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.04
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0
5) TOTAL, REVENUES			1.00	0.00	-100.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			1.00	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000			
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	1.00	0.00	-100.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(1.00)	0.00	-100.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

California Dept of Education

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		0600			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
		8290	0.00	0.00	0.0%
All Other Federal Revenue TOTAL, FEDERAL REVENUE		8290	0.00	0.00 0.00	0.0%
			0.00	0.00	0.0%
OTHER STATE REVENUE		8545	0.00	0.00	0.0%
School Facilities Apportionments			0.00		
Pass-Through Revenues from State Sources		8587 8590	0.00	0.00	0.0%
All Other State Revenue TOTAL, OTHER STATE REVENUE		8590	0.00	0.00 0.00	0.0%
OTHER LOCAL REVENUE			0.00	0.00	0.078
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue		0002	0.00	0.00	0.07
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	0.00	-100.0%
TOTAL, REVENUES			1.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Beeginger C. 1	0.1	2022-23 Estimated	2022 04 5-4	Percent
Description	Resource Codes	Object Codes	Actuals	2023-24 Budget	Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		5400			
Subagreements for Services		5100 5200	0.00	0.00	0.0%
Travel and Conferences Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets Subscription Assets		6600 6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0700	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.070
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds		0050	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets Other Sources		8953	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		0300	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
		0000			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Califomia Dept of Education					

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File: Fund-D, Version 5

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1.00)	0.00	-100.0%

			1		E8BNH9ZAF2(2023-24)		
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	0.00	0.00	0.0%		
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%		
5) TOTAL, REVENUES			1.00	0.00	-100.0%		
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	1000-1999		0.00	0.00	0.0%		
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%		
3) Pupil Services	3000-3999		0.00	0.00	0.0%		
4) Ancillary Services	4000-4999		0.00	0.00	0.0%		
5) Community Services	5000-5999		0.00	0.00	0.0%		
6) Enterprise	6000-6999		0.00	0.00	0.0%		
7) General Administration	7000-7999		0.00	0.00	0.0%		
8) Plant Services	8000-8999		0.00	0.00	0.0%		
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%		
10) TOTAL, EXPENDITURES	3000-3333	Except 7000-7035	0.00	0.00	0.0%		
			0.00	0.00	0.078		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1.00	0.00	-100.0%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.0%		
b) Transfers Out		7600-7629	1.00	0.00	-100.0%		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.0%		
b) Uses		7630-7699	0.00	0.00	0.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			(1.00)	0.00	-100.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%		
Components of Ending Fund Balance							
a) Nonspendable							
Rev olving Cash		9711	0.00	0.00	0.0%		
Stores		9712	0.00	0.00	0.0%		
Prepaid Items		9713	0.00	0.00	0.0%		
All Others		9719	0.00	0.00	0.0%		
b) Restricted		9740	0.00	0.00	0.0%		
c) Committed		0750					
Stabilization Arrangements		9750	0.00	0.00	0.0%		
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%		
d) Assigned							
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%		

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

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0	
2) Federal Revenue		8100-8299	0.00	0.00	0.0	
3) Other State Revenue		8300-8599	0.00	0.00	0.0	
4) Other Local Revenue		8600-8799	18,730,984.00	2,050,000.00	-89.1	
5) TOTAL, REVENUES			18,730,984.00	2,050,000.00	-89.1	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0	
2) Classified Salaries		2000-2999	0.00	0.00	0.0	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0	
4) Books and Supplies		4000-4999	1,090,517.00	0.00	-100.	
5) Services and Other Operating Expenditures		5000-5999	2,876,410.25	0.00	-100.	
6) Capital Outlay		6000-6999	12,635,771.75	17,798,476.00	40.	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.	
9) TOTAL, EXPENDITURES			16,602,699.00	17,798,476.00	7.	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,128,285.00	(15,748,476.00)	-840.	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	1.00	0.00	-100.	
b) Transfers Out		7600-7629	0.00	0.00	0	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.	
b) Uses		7630-7699	0.00	0.00	0.	
3) Contributions		8980-8999	0.00	0.00	0	
4) TOTAL, OTHER FINANCING SOURCES/USES			1.00	0.00	-100	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,128,286.00	(15,748,476.00)	-840	
F. FUND BALANCE, RESERVES			_,,_	(,		
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	33,769,158.00	35,353,273.00	4.	
b) Audit Adjustments		9793	0.00	0.00	0.	
c) As of July 1 - Audited (F1a + F1b)			33,769,158.00	35,353,273.00	4.	
d) Other Restatements		9795	(544,171.00)	0.00	-100	
e) Adjusted Beginning Balance (F1c + F1d)			33,224,987.00	35,353,273.00	6	
2) Ending Balance, June 30 (E + F1e)			35,353,273.00	19,604,797.00	-44	
Components of Ending Fund Balance			00,000,210.000	10,001,707.00		
a) Nonspendable						
Rev olving Cash		9711	0.00	0.00	0.	
Stores		9712	0.00	0.00	0	
Prepaid Items		9712	0.00	0.00	0	
All Others		9719	0.00	0.00	0	
b) Restricted		9740	35,353,273.00	19,604,797.00	-44	
c) Committed		0140	00,000,210.00	10,004,707.00		
Stabilization Arrangements		9750	0.00	0.00	0.	
Other Commitments		9760	0.00	0.00	0	
		3700	0.00	0.00	0	
d) Assigned Other Assignments		9780	0.00	0.00	0	
e) Unassigned/Unappropriated		5700	0.00	0.00	0	
		9789	0.00	0.00	-	
Reserve for Economic Uncertainties		9789 9790		0.00	0.	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0	
G. ASSETS 1) Cash						
		0110	0.00			
a) in County Treasury		9110	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			

California Dept of Education

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		5000	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		5400	0.00		
I. LIABILITIES			0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
		9610			
3) Due to Other Funds			0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	17,990,984.00	1,700,000.00	-90.69
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	740,000.00	350,000.00	-52.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,730,984.00	2,050,000.00	-89.1%
TOTAL, REVENUES			18,730,984.00	2,050,000.00	-89.1%
CLASSIFIED SALARIES			10,700,001.00	2,000,000.00	,
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Support Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries Other Classified Salaries		2400	0.00	0.00	0.0%
		2900	0.00	0.00	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS		0404 5 155			
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.04
Other Employee Benefits		3901-3902	0.00	0.00	0.0
			1		

Description R	esource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	530,670.00	0.00	-100.0%
Noncapitalized Equipment		4400	559,847.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,090,517.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	481,400.00	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	2,395,010.25	0.00	-100.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,876,410.25	0.00	-100.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	361,773.00	0.00	-100.0
Buildings and Improvements of Buildings		6200	12,126,657.75	17,798,476.00	46.8
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	147,341.00	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			12,635,771.75	17,798,476.00	40.9
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			16,602,699.00	17,798,476.00	7.2
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	1.00	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			1.00	0.00	-100.0
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
··· · · · · · · · · · · · · · · · · ·			0.00	0.00	0.0

California Dept of Education

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1.00	0.00	-100.0%

Saddleback Valley Unified Orange County

				E8BNH9ZAF2(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,730,984.00	2,050,000.00	-89.1%
5) TOTAL, REVENUES			18,730,984.00	2,050,000.00	-89.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
	6000-6999		0.00	0.00	0.0%
6) Enterprise					
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,602,699.00	17,798,476.00	7.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,602,699.00	17,798,476.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,128,285.00	(15,748,476.00)	-840.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1.00	0.00	-100.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1.00	0.00	-100.09
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			2,128,286.00	(15,748,476.00)	-840.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,769,158.00	35,353,273.00	4.79
b) Audit Adjustments		9793	0.00	0.00	0.04
c) As of July 1 - Audited (F1a + F1b)		0.00	33,769,158.00	35,353,273.00	4.7
d) Other Restatements		9795	(544,171.00)	0.00	-100.09
		9795	,		
e) Adjusted Beginning Balance (F1c + F1d)			33,224,987.00	35,353,273.00	6.4
2) Ending Balance, June 30 (E + F1e)			35,353,273.00	19,604,797.00	-44.59
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.04
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	35,353,273.00	19,604,797.00	-44.59
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
		5105	0.00	0.00	0.0

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

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	35,353,273,00	19,604,797.00
Total, Restricted Balance			19,604,797.00

## Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,485,476.00	12,058,852.00	5.0%
5) TOTAL, REVENUES			11,485,476.00	12,058,852.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,273,358.00	11,566,665.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.04
9) TOTAL, EXPENDITURES			11,273,358.00	11,566,665.00	2.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			212,118.00	492,187.00	132.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			212,118.00	492,187.00	132.0%
F. FUND BALANCE, RESERVES			212,110.00	102,101100	102.07
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,285,728.00	10,497,846.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,285,728.00	10,497,846.00	2.19
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0100	10,285,728.00	10,497,846.00	2.19
2) Ending Balance, June 30 (E + F1e)			10,497,846.00	10,990,033.00	4.7%
Components of Ending Fund Balance			10,401,040.00	10,000,000.00	
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Stores Prepaid Items		9712	0.00	0.00	0.09
-		9713		0.00	
All Others		9719 9740	0.00 10,497,846.00		0.09
b) Restricted		9740	10,497,846.00	10,990,033.00	4.79
c) Committed		0750	0.00	0.00	0.00
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700			
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0=			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

California Dept of Education

## Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,288,006.00	11,792,321.00	4.5%
		8612			
			0.00	0.00	0.0%
Prior Years' Taxes		8613	194,257.00	194,257.00	0.0%
Supplemental Taxes		8614	0.00	69,061.00	Nev
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,213.00	3,213.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,485,476.00	12,058,852.00	5.0%
TOTAL, REVENUES			11,485,476.00	12,058,852.00	5.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,495,000.00	9,175,000.00	8.0%
Bond Interest and Other Service Charges		7434	2,778,358.00	2,391,665.00	-13.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7438	0.00	0.00	0.09
		1750	11,273,358.00	11,566,665.00	2.69
-			11,273,356.00		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44 070 050		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES			11,273,358.00	11,566,665.00	2.65
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS			11,273,358.00	11,566,665.00	2.69
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN					
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN		8919			0.0%

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## Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

## Budget, July 1 Bond Interest and Redemption Fund Expenditures by Function

				E8BNH9ZAF2(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,485,476.00	12,058,852.00	5.0%
5) TOTAL, REVENUES			11,485,476.00	12,058,852.00	5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
	7000-7999				0.0%
7) General Administration			0.00	0.00	
8) Plant Services	8000-8999	E / 7000 7000	0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,273,358.00	11,566,665.00	2.6%
10) TOTAL, EXPENDITURES			11,273,358.00	11,566,665.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			212,118.00	492,187.00	132.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			212,118.00	492,187.00	132.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,285,728.00	10,497,846.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,285,728.00	10,497,846.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,285,728.00	10,497,846.00	2.1%
2) Ending Balance, June 30 (E + F1e)			10,497,846.00	10,990,033.00	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,497,846.00	10,990,033.00	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	10 407 946 00	10,990,033.00
Total, Restricted Balance			10,990,033.00

#### Budget, July 1 Other Enterprise Fund Expenses by Object

			1		E8BNH9ZAF2(2023-24)	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	15,383.00	636.00	-95.9%	
4) Other Local Revenue		8600-8799	1,571,289.00	1,228,323.00	-21.8%	
5) TOTAL, REVENUES			1,586,672.00	1,228,959.00	-22.5%	
B. EXPENSES						
1) Certificated Salaries		1000-1999	162,051.00	7,000.00	-95.7%	
2) Classified Salaries		2000-2999	944,338.00	874,320.00	-7.4%	
3) Employ ee Benefits		3000-3999	226,050.00	169,751.00	-24.9%	
4) Books and Supplies		4000-4999	116,248.00	39,800.00	-65.8%	
5) Services and Other Operating Expenses		5000-5999	160,599.00	103,397.00	-35.6%	
6) Depreciation and Amortization		6000-6999	5,000.00	5,000.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENSES			1,614,286.00	1,199,268.00	-25.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,614.00)	29,691.00	-207.5%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(27,614.00)	29,691.00	-207.5%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	350,172.00	311,660.00	-11.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			350,172.00	311,660.00	-11.0%	
d) Other Restatements		9795	(10,898.00)	0.00	-100.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			339,274.00	311,660.00	-8.1%	
2) Ending Net Position, June 30 (E + F1e)			311,660.00	341,351.00	9.5%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position		9790	311,660.00	341,351.00	9.5%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) Fixed Assets						
		9410	0.00			
a) Land		9410				
a) Land b) Land Improvements		9420	0.00			

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Description	Resource Codes	Object Codes	2022-23 Estimated	2022 24 Budget	Percent
Description	Resource Codes	Object Codes	Actuals	2023-24 Budget	Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Pay able		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	15,383.00	636.00	-95.9
All Other State Revenue	All Other	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			15,383.00	636.00	-95.9
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	14,300.00	7,000.00	-51.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts		0002	0.00	0.00	0.0
All Other Fees and Contracts		8689	1,461,106.00	1,067,633.00	-26.9
Other Local Revenue		0000	1,401,100.00	1,007,000.00	20.0
All Other Local Revenue		8699	95,883.00	153,690.00	60.3
TOTAL, OTHER LOCAL REVENUE		0099		1,228,323.00	
			1,571,289.00		-21.8
TOTAL, REVENUES			1,586,672.00	1,228,959.00	-22.5
		4400	100.051.55		
Certificated Teachers' Salaries		1100	162,051.00	7,000.00	-95.7
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			162,051.00	7,000.00	-95.7
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0
Classified Support Salaries		2200	71,648.00	70,589.00	-1.5
Classified Supervisors' and Administrators' Salaries		2300	149,719.00	152,305.00	1.7
Clerical, Technical and Office Salaries		2400	38,945.00	49,512.00	27.1

California Dept of Education

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# Budget, July 1 Other Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	684,026.00	601,914.00	-12.0%
TOTAL, CLASSIFIED SALARIES			944,338.00	874,320.00	-7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	47,921.00	1,973.00	-95.9%
PERS		3201-3202	62,238.00	73,873.00	18.7%
OASD1/Medicare/Alternative		3301-3302	42,804.00	37,815.00	-11.7%
Health and Welfare Benefits		3401-3402	53,571.00	44,439.00	-17.0%
Unemploy ment Insurance		3501-3502	5,436.00	482.00	-91.1%
Workers' Compensation		3601-3602	6,181.00	4,409.00	-28.7%
OPEB, Allocated		3701-3702	7,899.00	6,760.00	-14.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			226,050.00	169,751.00	-24.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	111,778.00	37,800.00	-66.2%
Noncapitalized Equipment		4400	4,470.00	2,000.00	-55.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			116,248.00	39,800.00	-65.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,100.00	2,150.00	2.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,738.00	63,665.00	-17.0%
Professional/Consulting Services and			.,		
Operating Expenditures		5800	80,329.00	36,150.00	-55.0%
Communications		5900	1,232.00	1,232.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			160,599.00	103,397.00	-35.6%
DEPRECIATION AND AMORTIZATION			,	,	
Depreciation Expense		6900	5,000.00	5,000.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			5,000.00	5,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0,000.00	0,000.00	0.070
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1235	0.00	0.00	0.0%
TOTAL, EXPENSES			1,614,286.00	1,199,268.00	-25.7%
			1,014,200.00	1,199,200.00	-25.7%
INTERFUND TRANSFERS IN		0010	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
			0.00		

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## Budget, July 1 Other Enterprise Fund Expenses by Object

30 73635 0000000 Form 63 E8BNH9ZAF2(2023-24)

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,383.00	636.00	-95.9%
4) Other Local Revenue		8600-8799	1,571,289.00	1,228,323.00	-21.8%
5) TOTAL, REVENUES			1,586,672.00	1,228,959.00	-22.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,614,286.00	1,199,268.00	-25.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,614,286.00	1,199,268.00	-25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,614.00)	29,691.00	-207.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(27,614.00)	29,691.00	-207.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	350,172.00	311,660.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350,172.00	311,660.00	-11.0%
d) Other Restatements		9795	(10,898.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			339,274.00	311,660.00	-8.1%
2) Ending Net Position, June 30 (E + F1e)			311,660.00	341,351.00	9.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%

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

#### Budget, July 1 Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	50,143,116.00	56,959,369.00	13.6
5) TOTAL, REVENUES			50,143,116.00	56,959,369.00	13.6
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	243,342.00	231,681.00	-4.8
3) Employ ee Benefits		3000-3999	165,491.00	155,410.00	-6.1
4) Books and Supplies		4000-4999	1,457.00	4,319.00	196.4
5) Services and Other Operating Expenses		5000-5999	48,947,811.00	55,673,525.00	13.7
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			49,358,101.00	56,064,935.00	13.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			785,015.00	894,434.00	13.9
D. OTHER FINANCING SOURCES/USES			,		
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	0.00	-100.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses			0.00	0.00	0.0
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	4,000,000.00	0.00	-100.0
				894,434.00	-100.0
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,785,015.00	894,434.00	-01.3
F. NET POSITION 1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,856,625.00	15,431,589.00	42.1
b) Audit Adjustments		9793	0.00	0.00	-2.1
c) As of July 1 - Audited (F1a + F1b)		5155	10,856,625.00	15,431,589.00	42.1
d) Other Restatements		9795	(210,051.00)	0.00	-100.0
e) Adjusted Beginning Net Position (F1c + F1d)		3135	10,646,574.00	15,431,589.00	44.9
2) Ending Net Position, June 30 (E + F1e)			15,431,589.00	16,326,023.00	
Components of Ending Net Position			15,451,569.00	10,320,023.00	5.0
		0706	0.00	0.00	0.0
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0
b) Restricted Net Position		9797	0.00	0.00	0.0
c) Unrestricted Net Position		9790	15,431,589.00	16,326,023.00	5.8
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Benks		9120	0.00		
		9130	0.00		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9135	0.00		
		9140	0.00		
2) Investments 3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
		9590	0.00		
2) Due to Grantor Governments					
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Pay able		9666	0.00		
f) Leases Pay able		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030	0.00		
			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	297,817.00	462,946.00	55.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
In-District Premiums/					
Contributions		8674	48,673,315.00	56,046,423.00	15.1%
All Other Fees and Contracts		8689			
		0009	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,171,984.00	450,000.00	-61.69
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			50,143,116.00	56,959,369.00	13.69
TOTAL, REVENUES			50,143,116.00	56,959,369.00	13.69
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2300	243,342.00	231,681.00	
					-4.89
Other Classified Salaries		2900	0.00	0.00	0.0%

California Dept of Education

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## Budget, July 1 Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			243,342.00	231,681.00	-4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,173.00	61,814.00	4.5%
OASDI/Medicare/Alternative		3301-3302	18,657.00	17,727.00	-5.0%
Health and Welfare Benefits		3401-3402	78,516.00	68,795.00	-12.4%
Unemploy ment Insurance		3501-3502	1,223.00	118.00	-90.4%
Workers' Compensation		3601-3602	1,223.00	1,161.00	-5.1%
OPEB, Allocated		3701-3702	6,699.00	5,795.00	-13.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			165,491.00	155,410.00	-6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,457.00	4,319.00	196.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,457.00	4,319.00	196.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,903,723.00	3,205,427.00	10.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150.00	150.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	46,043,655.00	52,467,648.00	14.0%
Communications		5900	83.00	100.00	20.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			48,947,811.00	55,673,525.00	13.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
		0020	0.00	0.00	0.0%
TOTAL, EXPENSES			49,358,101.00	56,064,935.00	13.6%
			48,550,101.00	30,004,333.00	13.07
INTERFUND TRANSFERS INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0313	4,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT			4,000,000.00	0.00	-100.0 /
		7619	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00	0.00	0.0%
			0.00	0.00	0.07
OTHER SOURCES/USES					
SOURCES					
Other Sources		0005	0.00		0.00
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES		<b>7</b> 0- ·			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
					0.00
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated	2023-24 Budget	Percent
		•	Actuals		Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,143,116.00	56,959,369.00	13.6%
5) TOTAL, REVENUES			50,143,116.00	56,959,369.00	13.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		49,358,101.00	56,064,935.00	13.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			49,358,101.00	56,064,935.00	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			785,015.00	894,434.00	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,785,015.00	894,434.00	-81.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,856,625.00	15,431,589.00	42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,856,625.00	15,431,589.00	42.1%
d) Other Restatements		9795	(210,051.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,646,574.00	15,431,589.00	44.9%
2) Ending Net Position, June 30 (E + F1e)			15,431,589.00	16,326,023.00	5.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	15,431,589.00	16,326,023.00	5.8%

Resource Description	Lounatoa	2023-24 Budget
Total, Restricted Net Position	0.00	0.00

	202	2-23 Estimated Actu	als	2023-24 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,220.11	22,220.11	24,629.91	21,972.32	21,972.32	23,622.63
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,220.11	22,220.11	24,629.91	21,972.32	21,972.32	23,622.63
5. District Funded County Program ADA						
a. County Community Schools	285.69	285.69	285.69	285.69	285.69	285.69
b. Special Education-Special Day Class	27.53	27.53	27.53	27.53	27.53	27.53
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.67	2.67	2.67	2.67	2.67	2.67
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	315.89	315.89	315.89	315.89	315.89	315.89
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,536.00	22,536.00	24,945.80	22,288.21	22,288.21	23,938.52
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	202	2-23 Estimated Actu	als		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA				<u>k</u>		
Authorizing LEAs reporting charter school SACS financial data in the	ir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financial	data reported in Fu	ınd 01.				
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA			-	•		-
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year				-		
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	in Fund 09 or Fun	d 62.			
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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

	Fund	ds 01, 09, and 62		2022-23
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	385,548,454.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	27,556,797.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1.			1000-	
Community Services	All	5000-5999	7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	8,974,302.00
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200- 7299	825,376.00
5. Interfund Transfers Out	All	9300	7600- 7629	4,000,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for	All	All	8710	
which tuition is received)				0.00

Saddleback Valley Unified

Orange County

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

	E	xpenditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not includ	de expenditures in lines B, C1-C8, D1, or D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,799,678.00
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cov er deficits for food services (Funds 13 and 61) (If negativ e, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cov er deficits for student body activ ities	Manually entered. Must no	t include expenditures in lines A or D1.		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				344,191,979.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Av erage Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				22,536.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,272.98

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

-	capenultures	
Section III -		
MOE		
Calculation		
(For data		
collection	Total	Per ADA
only. Final		
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior y ear		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met, CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
y ear		
expenditure		
amount.)	304,654,154.13	13,280.05
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From		
Section IV)	0.00	0.00
	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus		
Line A.1)	304,654,154.13	13,280.05
B. Required		
D. Required		
effort (Line A.2	074 400 700 70	44 050 05
times 90%)	274,188,738.72	11,952.05
C. Current		
year		
expenditures	1	
Line I.E and		
(Line I.E and	344.191.979.00	15,272.98
(Line I.E and Line II.B)	344,191,979.00	15,272.98
(Line I.E and Line II.B) D. MOE	344,191,979.00	15,272.98
(Line I.E and Line II.B) D. MOE deficiency	344,191,979.00	15,272.98
(Line I.E and Line II.B) D. MOE deficiency amount, if any	344,191,979.00	15,272.98
(Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus	344,191,979.00	15,272.98
(Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus Line C) (If	344,191,979.00	15,272.98
(Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus Line C) (If negativ e, then		
(Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus Line C) (If	0.00	15,272.98

Saddleback Valley Unified
Orange County

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

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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

## 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	21,972.32	
District's ADA Standard Percentage Level:	1.0%	
	<u></u>	

## 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year		Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)					
District Regular		25,249	25,248		
Charter School					
	Total ADA	25,249	25,248	0.0%	Met
Second Prior Year (2021-22)					
District Regular		25,249	25,245		
Charter School					
	Total ADA	25,249	25,245	0.0%	Met
First Prior Year (2022-23)					
District Regular		22,708	24,630		
Charter School			0		
	Total ADA	22,708	24,630	N/A	Met
Budget Year (2023-24)					
District Regular		23,623			
Charter School		0			
	Total ADA	23,623			

#### 1B. Comparison of District ADA to the Standard

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

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

> Explanation: (required if NOT met)

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

Explanation:

(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and ov er
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	21,972.3	
		1
District's Enrollment Standard Percentage Level:	1.0%	

## 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular enrollment bistrict Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

#### Enrollment Enrollment Variance Level (If CBEDS Actual Fiscal Year Budaet Budget is greater than Actual. Status else N/A) Third Prior Year (2020-21) District Regular 24.954 25.848 Charter School 0 0 Total Enrollment 25,848 24,954 3.5% Not Met Second Prior Year (2021-22) District Regular 25,232 24,390 Charter School 0 0 Total Enrollment 25,232 24,390 3.3% Not Met First Prior Year (2022-23) District Regular 24,008 23,711 Charter School 0 0 Total Enrollment 24,008 23,711 Not Met 1.2% Budget Year (2023-24) District Regular 23.524 Charter School 0 Total Enrollment 23,524

#### 2B. Comparison of District Enrollment to the Standard

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

1a.

STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

#### Explanation:

(required if NOT met)

Enrollment was projected in line with the District's past trends and demographer information. Due to COVID-19, enrollment was below projections.

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

Explanation:

(required if NOT met)

Enrollment projections for 2021-22 and 2022-23 were expected to return to pre-pandemic levels. However, the district continued to see a slightly higher declining enrollment.

96.5%

## 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	25,248	24,954	
Charter School		0	
Total ADA/Enrollment	25,248	24,954	101.2%
Second Prior Year (2021-22)			
District Regular	22,706	24,390	
Charter School	0	0	
Total ADA/Enrollment	22,706	24,390	93.1%
First Prior Year (2022-23)			
District Regular	22,220	23,711	
Charter School		0	
Total ADA/Enrollment	22,220	23,711	93.7%
	· · ·	Historical Average Ratio:	96.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	21,972	23,524		
Charter School	0	0		
Total ADA/Enrollment	21,972	23,524	93.4%	Met
1st Subsequent Year (2024-25)				
District Regular	21,801	23,341		
Charter School				
Total ADA/Enrollment	21,801	23,341	93.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	21,702	23,209		
Charter School				
Total ADA/Enrollment	21,702	23,209	93.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their y ear-over-y ear revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

#### 4A. District's LCFF Revenue Standard

#### Indicate which standard applies:

LCFF Revenue Basic Aid Necessary Small School The District must select which LCFF revenue standard applies. LCFF Revenue Standard selected:

LCFF Revenue

## 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

#### Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year	
Step 1 - Change in Population		(2022-23)	(2023-24)	(2024-25)	(2025-26)	
a.	ADA (Funded) (Form A, lines A6 and C4)	24,945.80	23,938.52	22,846.04	22,314.48	
b.	Prior Year ADA (Funded)		24,945.80	23,938.52	22,846.04	
с.	Difference (Step 1a minus Step 1b)	-	(1,007.28)	(1,092.48)	(531.56)	
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.04%)	(4.56%)	(2.33%)	
Step 2 - Change	e in Funding Level					
a.	Prior Year LCFF Funding		283,087,659.00	296,028,086.00	294,236,593.00	
b1.	COLA percentage	-	8.22%	3.54%	3.31%	
b2.	COLA amount (proxy for purposes of this criterio	on)	23,269,805.57	10,479,394.24	9,739,231.23	
с.	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	8.22%	3.54%	3.31%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2		Step 2c)	4.18%	(1.02%)	.98%	
	LCFF Reven	ue Standard (Step 3, plus/minus 1%):	3.18% to 5.18%	-2.02% to -0.02%	-0.02% to 1.98%	

Saddleback Valley Unified Drange County S	2023-24 Budget, July General Fund chool District Criteria and Stand		Page 94 of	30 73635 000000 Form 01C3 E8BNH9ZAF2(2023-24
4A2. Alternate LCFF Revenue Standard - Basic Aid				
DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Sub	sequent Year columns for projecte	d local property taxes; all other	data are extracted or calculated	d.
Basic Aid District Projected LCFF Revenue				
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	231,978,815.00	241,427,225.00	252,432,171.00	263,855,752.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from pro	evious year, plus/minus 1%):	N/A	N/A	N/A
4A3. Alternate LCFF Revenue Standard - Necessary Small School				
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (CO	LA Step 2c, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Change in LCFF Revenue				
DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LC	CFF Revenue; all other data are ex	stracted or calculated.		
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
CFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	290,287,600.00	303,826,296.00	302,770,811.00	305,658,231.0
District's Projec	ted Change in LCFF Revenue:	4.66%	(.35%)	.95%
	LCFF Revenue Standard	3.18% to 5.18%	-2.02% to -0.02%	-0.02% to 1.98%
	Status:	Met	Met	Met
40. Comparison of District LCEE Devoyue to the Standard				
4C. Comparison of District LCFF Revenue to the Standard				

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

#### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

		Estimated/Unaudited Actuals - Unrestricted (Resources 0000- 1999)		Ratio	
		Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year		(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)		187,474,711.91	207,962,420.53	90.1%	
Second Prior Year (2021-22)		190,329,498.90	217, 178, 200. 41	87.6%	
First Prior Year (2022-23)		208, 128, 160.00	241,747,196.00	86.1%	
	·	· · · · ·	Historical Average Ratio:	88.0%	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	District's Reserve Standard Perc	centage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater				
	of 3% or the district's reserve standard percentage):		85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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

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

Budget - Unrestricted				
	(Resources			
	Salaries and Benefits			
	(Form 01, Objects 1000- 3999) (Form 01, Objects 1000- of Unrestricted Salaries a Benefits			
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	207,198,588.00	255,997,965.00	80.9%	Not Met
1st Subsequent Year (2024-25)	209,043,501.00	246,764,567.00	84.7%	Not Met
2nd Subsequent Year (2025-26)	213,525,358.00	250,963,097.00	85.1%	Met

#### 5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

#### Explanation:

(required if NOT met)

2023-24 includes one-time expenses for SV Innovates and deferred maintenance. Increases to the general fund in 2023-24 and 2024-25 are also due to changes in textbook adoption and computer replacement plans.

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Form 01CS E8BNH9ZAF2(2023-24)

## Saddleback Valley Unified Orange County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

#### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	4.18%	(1.02%)	.98%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.82% to 14.18%	-11.02% to 8.98%	-9.02% to 10.98%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.82% to 9.18%	-6.02% to 3.98%	-4.02% to 5.98%

#### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-82	99) (Form MYP, Line A2)		
First Prior Year (2022-23)	27,432,715.00		
Budget Year (2023-24)	18,360,115.00	(33.07%)	Yes
1st Subsequent Year (2024-25)	10,823,126.00	(41.05%)	Yes
2nd Subsequent Year (2025-26)	10,796,960.00	(.24%)	No
Explanation:	Recognition of COVID ESSER III and American Rescue Plan (AR	P) revenues continue to 2023-2	24 based on spending plans.

(required if Yes)

Recognition of COVID ESSER III and American Rescue Plan (ARP) revenues continue to 2023-24 based on spending plans. Funds are entirely depleted by the beginning of 2024-25.

83,073,149.00

58,885,419.00

56,452,791.00

56,522,453.00

Other State Revenue	(Fund 01, Objects	8300-8599) (Form I	MYP, Line A3)

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Explanation: (required if Yes) Recognition of one-time Arts, Music, & Instructional Materials Block Grant, Learning Recovery Emergency Block Grant, and Kitchen Infrastructure, Equipment, and Training.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

8,332,197.00		
6,806,068.00	(18.32%)	Yes
6,749,377.00	(.83%)	No
6,711,708.00	(.56%)	No

(29.12%)

(4.13%)

.12%

Explanation:

(required if Yes)

Decrease interest revenues. Donations are budgeted when received.

Yes

No

No

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2023-24 Budget, July 1 Saddleback Valley Unified General Fund School District Criteria and Standards Review **Orange County** Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) First Prior Year (2022-23) 20,713,197.00 Budget Year (2023-24) 18,554,595.00 (10.42%) Yes 1st Subsequent Year (2024-25) 17,308,956.00 (6.71%) Yes 2nd Subsequent Year (2025-26) 14,971,512.00 (13.50%) Yes Explanation: Textbook adoption and technology replacement plan shifts from 2022-23 to 2023-24. Increases in music supplies in 2023-24 and 2024-25. Reduction of District contribution to restricted Health and Welfare shifting expenditures to supplies in 2023-24 (required if Yes) and 2024-25. Funding for music supplies through Arts, Music, & Instructional Materials Block Grant are depleted by 2025-26. Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5) First Prior Year (2022-23) 46,648,468.00 Budget Year (2023-24) 35,457,485,00 (23.99%) Yes 1st Subsequent Year (2024-25) 33,545,068.00 (5.39%) No 2nd Subsequent Year (2025-26) 34,943,434.00 4.17% No Explanation: 2022-23 HVAC and SV Innovates one-time projects. 2023-24 reflects the reduction of these expenditures which are funded through ESSER II/III and In-Person Instruction Grant. (required if Yes) 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2) DATA ENTRY: All data are extracted or calculated Percent Change Object Range / Fiscal Year Amount Over Previous Year Status Total Federal, Other State, and Other Local Revenue (Criterion 6B) First Prior Year (2022-23) 118,838,061.00 Budget Year (2023-24) 84,051,602.00 (29.27%) Not Met 1st Subsequent Year (2024-25) 74,025,294.00 (11.93%) Not Met 2nd Subsequent Year (2025-26) 74,031,121.00 .01% Met Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) First Prior Year (2022-23) 67,361,665.00 Budget Year (2023-24) 54,012,080.00 (19.82%) Not Met 1st Subsequent Year (2024-25) 50.854.024.00 (5.85%)Met 2nd Subsequent Year (2025-26) 49,914,946.00 (1.85%) Met 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

#### Explanation:

Federal Revenue

(linked from 6B if NOT met)

Explanation:

Other State Revenue (linked from 6B

if NOT met)

## Explanation:

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

Recognition of COVID ESSER III and American Rescue Plan (ARP) revenues continue to 2023-24 based on spending plans. Funds are entirely depleted by the beginning of 2024-25

Recognition of one-time Arts, Music, & Instructional Materials Block Grant, Learning Recovery Emergency Block Grant, and Kitchen Infrastructure, Equipment, and Training

Decrease interest revenues. Donations are budgeted when received.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

1b.

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

## Explanation:

Books and Supplies (linked from 6B

if NOT met)

## Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

2022-23 HVAC and SV Innovates one-time projects. 2023-24 reflects the reduction of these expenditures which are funded through ESSER II/III and In-Person Instruction Grant.

Textbook adoption and technology replacement plan shifts from 2022-23 to 2023-24. Increases in music supplies in 2023-24

and 2024-25. Reduction of District contribution to restricted Health and Welfare shifting expenditures to supplies in 2023-24

and 2024-25. Funding for music supplies through Arts, Music, & Instructional Materials Block Grant are depleted by 2025-26.

#### 7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

#### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

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



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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)				
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	363,369,316.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	363,369,316.00	10,901,079.48	11,106,514.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

 Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

 Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

 Other (explanation must be provided)

#### Explanation:

(required if NOT met and Other is marked)

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses? in two out of three prior fiscal years.

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

## DATA ENTRY: All data are extracted or calculated.

		Third Prior Year	Second Prior Year	First Prior Year
		(2020-21)	(2021-22)	(2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements			
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties			
	(Funds 01 and 17, Object 9789)	0.00	16,587,818.03	19,277,423.00
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	31,379,510.30	3,036,932.08	4,103,955.00
	d. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	0.00	0.00	0.00
	e. Av ailable Reserves (Lines 1a through 1d)	31,379,510.30	19,624,750.11	23,381,378.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999)	312,721,965.89	331,756,360.56	385,548,454.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources			
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	2,373,995.52	2,840,955.00	2,386,243.00
	c. Total Expenditures and Other Financing Uses			
	(Line 2a plus Line 2b)	315,095,961.41	334,597,315.56	387,934,697.00
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	10.0%	5.9%	6.0%
	District's Deficit Spending Standard Percentage Levels			
	(Line 3 times 1/3):	3.3%	2.0%	2.0%

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

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

#### 8B. Calculating the District's Deficit Spending Percentages

#### DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(1,895,127.28)	208,596,799.30	.9%	Met
Second Prior Year (2021-22)	3,702,643.92	217, 178, 200. 41	N/A	Met
First Prior Year (2022-23)	1,698,787.00	245,747,196.00	N/A	Met
Budget Year (2023-24) (Information only)	178.00	255,997,965.00		

#### 8C. Comparison of District Deficit Spending to the Standard

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

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

## Explanation:

(required if NOT met)

## 9. CRITERION: Fund Balance

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

	Percentage Level 1	District	ADA
	1.7%	0	to 300
	1.3%	301	to 1,000
	1.0%	1,001	to 30,000
	0.7%	30,001	to 400,000
	0.3%	400,001	and over
	<sup>1</sup> Percentage levels equate to a recommended reserves for eco		
District Estimated P-2 ADA (Form A, Lines A6 and C4):	22,288		
District's Fund Balance Standard Percentage Level:	1.0%		
9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages			

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

	Unrestricted General F	und Beginning Balance <sup>2</sup>	Beginning Fund Balance	
	(Form 01, Line F1e,	Unrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	71,373,922.00	76,099,614.32	N/A	Met
Second Prior Year (2021-22)	69,576,962.00	74,204,487.04	N/A	Met
First Prior Year (2022-23)	75, 128, 119.00	76,310,612.00	N/A	Met
Budget Year (2023-24) (Information only)	78,009,399.00			·
	<sup>2</sup> Adjusted beginning balance, i	ncluding audit adjustments and c	ther restatements (objects 9791	_0705)

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

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

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

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

#### Explanation:

(required if NOT met)

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Form 01CS

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

#### 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>a</sup>:

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	21,972	21,801	21,702
Subsequent Years, Form MYP, Line F2, if available.)		·	· · · · · · · · · · · · · · · · · · ·
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

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

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

South Orange

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds			
(Fund 10, resources 3300-3499, 6500-6540 and 6546,	2,774,358.00		
objects 7211-7213 and 7221-7223)			

## 10B. Calculating the District's Reserve Standard

2.

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	384,057,878.00	368,360,725.00	372,989,220.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	384,057,878.00	368,360,725.00	372,989,220.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	11,521,736.34	11,050,821.75	11,189,676.60
6.	Reserve Standard - by Amount			

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: CS\_District, Version 5 Yes

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	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	11,521,736.34	11,050,821.75	11,189,676.60
10C. Calculating	the District's Budgeted Reserve Amount			

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

serve Amoun	ts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024- 25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	19,202,894.00	18,418,036.00	18,649,461.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	12,611,543.00	23,075,737.00	20,560,830.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	(66,000.00)	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	31,814,437.00	41,427,773.00	39,210,291.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	8.28%	11.25%	10.51%
	District's Reserve Standard			
	(Section 10B, Line 7):	11,521,736.34	11,050,821.75	11,189,676.60
	Status:	Met	Met	Met

## 10D. Comparison of District Reserve Amount to the Standard

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

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

## Explanation:

(required if NOT met)

SUPPLEMENTAL			
DATA ENTRY: Cli	ck the appropriate Yes or No button for items S	1 through S4. Enter an explanation for each Yes answer.	
•			
S1.	Contingent Liabilities		
1a.	Does your district have any known or conting	ent liabilities (e.g., financial or program audits, litigation,	
	state compliance reviews) that may impact th	e budget?	Yes
1b.	If Yes, identify the liabilities and how they ma		
		The District has unsettled disputes amounting to approximately \$4 million.	
S2.	Use of One-time Revenues for Ongoing Ex	nanditures	
52.			
1a.	Does your district have ongoing general fund	expenditures in the budget in excess of one percent of	
	the total general fund expenditures that are fu	inded with one-time resources?	Yes
			· · · · · · · · · · · · · · · · · · ·
1b.	If Yes, identify the expenditures and explain	how the one-time resources will be replaced to continue funding the ongoing expenditures in the function	ollowing fiscal years:
		The District hired an additional 48.88 FTE due to the impacts of COVID-19 which are projected depleted. The effect of these positions has already been built and set aside in the General Fur	
		····	
S3.	Use of Ongoing Revenues for One-time Ex	penditures	
1a.		neral fund expenditures that are funded with ongoing	
	general fund revenues?		Yes
1b.	If Yes, identify the expenditures:		
	,,,	One-time deferred maintenance projects, replacement of database equipment, and SV Innov at	es classroom technology totaling \$15
		million.	
•			
S4.	Contingent Revenues		
1a.	Does your district have projected revenues for	or the budget year or either of the two subsequent fiscal years	
	contingent on reauthorization by the local gov	ernment, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?		No
1b.	If Yes, identify any of these revenues that a	re dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures	reduced:

#### S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, O	bject 8980)			
First Prior Year (2022-23)	(47,068,115.00)			
Budget Year (2023-24)	(50,238,020.00)	3,169,905.00	6.7%	Met
1st Subsequent Year (2024-25)	(52,067,105.00)	1,829,085.00	3.6%	Met
2nd Subsequent Year (2025-26)	(54,505,960.00)	2,438,855.00	4.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	4,000,000.00			
Budget Year (2023-24)	0.00	(4,000,000.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

Yes

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

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

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

1a.	MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.					
	Explanation:					
	(required if NOT met)					
1b.	MET - Projected transfers in have not changed by	more than the standard for the budget and two subsequent fiscal years.				
	Explanation:					
	(required if NOT met)					

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Saddleback Valley Unified	
Orange County	

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

### Explanation: (required if NOT met)

One-time transfer to cover Fund 67 Health and Welfare carrier premiums.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

Foothill Ranch ES modernization, completion date August 2023, budget \$4 million in General Fund Database equipment replacement, completion date June 2024, budget \$5 million in General Fund

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Form 01CS

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

#### S6. Long-term Commitments

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

Yes

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

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

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

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

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

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

	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	7	Refunding Bonds	7XXX	83,545,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Funds 01, 12, 13, 25, 63, 67	1XXX, 2XXX, 3XXX	1,028,081

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

Prop. 39 Settlement Liability	6	Fund 01		5XXX	424,500
TOTAL:					84,997,581
					04,007,001
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)

Has total annual payment increased over prior year (2022-23)?		Yes	Yes
11,344,104	11,637,414	11,936,941	12,015,403
70,746	70,750	70,750	70,750
11,273,358	11,566,664	11,866,191	11,944,653
	70,746	70,746 70,750 70,746 70,750 11,344,104 11,637,414	70,746         70,750           70,746         70,750           70,746         70,750           11,344,104         11,637,414

Saddleback Val Orange County		2023-24 Budget, July 1 General Fund School District Criteria and Standards Review	30 73635 0000000 Form 01CS E8BNH9ZAF2(2023-24)
S6B. Comparis	son of the District's Annual Payments to Prior Year A	Annual Payment	
DATA ENTRY:	Enter an explanation if Yes.		
1a.	Yes - Annual payments for long-term commitment be funded.	s have increased in one or more of the budget or two subsequent fiscal years. Explai	n how the increase in annual payments will
	Explanation:	Proceeds from bond levies.	
	(required if Yes		
	to increase in total		
	annual payments)		
S6C. Identifica	tion of Decreases to Funding Sources Used to Pay	ong-term Commitments	
DATA ENTRY: 1.	Click the appropriate Yes or No button in item 1; if Yes, Will funding sources used to pay long-term commi	an explanation is required in item 2. ments decrease or expire prior to the end of the commitment period, or are they one	-time sources?
		No	

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:

(required if Yes)

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#### S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

#### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment be	enefits other			
	than pensions (OPEB)? (If No, skip items 2-5)		Yes		
2.	For the district's OPEB:			_	
	a. Are they lifetime benefits?		No		
	b. Do benefits continue past age 65?		No	7	
	b. Do benefits continue past age os:		NO		
	c. Describe any other characteristics of the di	strict's OPEB program including eli	gibility criteria and amounts, if any, that	retirees are required to contribute	e toward their own benefits:
		Retirees must contribute the san	ne amount as active employees.		
3	a. Are OPEB financed on a pay-as-you-go, ac	tuarial cost, or other method?		Pay-as-	y ou-go
	b. Indicate any accumulated amounts earmark	ed for OPEB in a self-insurance o	r	Self-Insurance Fund	Gov ernmental Fund
	gov ernmental fund			0	
				<u> </u>	
4.	OPEB Liabilities				
	a. Total OPEB liability			88,143,218.00	
	b. OPEB plan(s) fiduciary net position (if appli	cable)		0.00	
	c. Total/Net OPEB liability (Line 4a minus Line	4b)		88,143,218.00	
	d. Is total OPEB liability based on the district's	estimate			
	or an actuarial valuation?			Actuarial	
	e. If based on an actuarial valuation, indicate	he measurement date			
	of the OPEB valuation			2/21/2023	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions		(2023-24)	(2024-25)	(2025-26)
	a. OPEB actuarially determined contribution (A				
	actuarial valuation or Alternative Measurement				
	Method		6,603,098.00	6,603,098.00	6,603,098.00

insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits

b. OPEB amount contributed (for this purpose, include premiums

per			
	6,603,098.00	6,603,098.00	6,603,098.00
s paid to a self-	5,306,302.00	5,362,126.00	5,465,615.00
nt)	5,388,723.00	6,133,383.00	6,633,921.00
	212.00	212.00	212.00

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

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

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)
- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District self-insures its exposure to workers' compensation, property and liability, and dental claims.

- 3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs

		0.00		
Budget Year		1st Subsequent Year	2nd Subsequent Year	
(2023-24)		(2024-25)	(2025-26)	
	7,215,777.00	7,609,114.00	8,061,941.00	
	7,215,777.00	7,609,114.00	8,061,941.00	

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

4.



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#### S8. Status of Labor Agreements

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

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

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

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

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

DAIA ENTRY: E	nter all applicable data items; there are no extract	tions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions		1272.7921	1270.03305	1264.03305	1259.03305
Certificated (No	n-management) Salary and Benefit Negotiatio	ne	Γ		
1.	Are salary and benefit negotiations settled for			No	
	······································	If Yes, and the corresponding public discl			
		filed with the COE, complete questions 2			
		If Yes, and the corresponding public disclusion been filed with the COE, complete question			
		If No, identify the unsettled negotiations	including any prior year unsettled	I negotiations and then complete	questions 6 and 7.
	Ĭ	Full contract negotiations for 2023-24 hav	ve not yet been settled.		
Negotiations Sett	tled				
2a.	Per Government Code Section 3547.5(a), date	of public disclosure board meeting:			
2b.	Per Government Code Section 3547.5(b), was	the agreement certified			
	by the district superintendent and chief busines	ss official?		No	
		If Yes, date of Superintendent and CBO	certification:		
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted			
	to meet the costs of the agreement?			No	
		If Yes, date of budget revision board ado	option:		
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:	_	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the projections (MYPs)?	budget and multiyear			
		One Year Agreement	<u> </u>	1	1
		Total cost of salary settlement			
		% change in salary schedule from prior			1
		year			
		or			
		Multiyear Agreement	[	i	
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

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2nd Subsequent Year

(2025-26)

Yes

Yes

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Saddleback Valley Unified Orange County

Negotiations N	lot Settled			
6.	Cost of a one percent increase in salary and statutory benefits	1607600		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (N	Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Certificated (N	Non-management) Prior Year Settlements		· · ·	
Are any new co	osts from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:	· · · · · · · · · · · · · · · · · · ·	· · · ·	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (N	Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
		(2020 2 .)	(202 : 20)	(2020 20)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2749781	2781102	2812423
3.	Percent change in step & column over prior year	2.1%	2.1%	2.1%

Budget Year

(2023-24)

Yes

Yes

1st Subsequent Year

(2024-25)

Yes

Yes

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

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

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

### Certificated (Non-management) - Other

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

Saddleback Vall Orange County	ley Unified	2023-24 Budget, Ju General Fund School District Criteria and St			30 73635 0000000 Form 01CS E8BNH9ZAF2(2023-24)
S8B. Cost Ana	lysis of District's Labor Agreements - Clas	ssified (Non-management) Employees		Review       Form 01CS EBBNH9ZAF2(2023-24)         Budget Year       1st Subsequent Year       2nd Subsequent Year         (2023-24)       (2024-25)       (2025-26)         971.3393       971.3393       971.3393         Imments have been filed with the COE, complete questions 2 and 3.       Imments have not been filed with the COE, complete questions 2-5.         ny prior year unsettled negotiations and then complete questions 6 and 7.         been settled.         Imments have not been filed with the COE, complete questions 6 and 7.         been settled.         Imments have not been filed with the COE, complete questions 6 and 7.         been settled.         Imments have not been filed with the COE, complete questions 6 and 7.         been settled.         Imments have not been filed with the COE, complete questions 6 and 7.         been settled.         Imments have not been filed with the COE, complete questions 6 and 7.         Imments have not been filed with the COE, complete questions 6 and 7.         Imments have not been filed with the COE, complete questions 6 and 7.         Imments have not been filed with the COE, complete questions 6 and 7.         Imments have not been filed with the COE, complete questions 6 and 7.         Imments have not been filed with the COE, complete questions 6 and 7.         Imments have not been filed with the COE, complete question	
DATA ENTRY: I	Enter all applicable data items; there are no ex	tractions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of class	sified(non - management) FTE positions	942.5429125	971.3393	971.3393	971.3393
Classified (No	n-management) Salary and Benefit Negotia	tions	Γ		
1.	Are salary and benefit negotiations settled	for the budget year?		No	
		If Yes, and the corresponding public disclo	osure documents have been file	J with the COE, complete question	ns 2 and 3.
		If Yes, and the corresponding public disclo	sure documents have not been	filed with the COE, complete que	stions 2-5.
		If No, identify the unsettled negotiations in	ncluding any prior year unsettled	negotiations and then complete of	questions 6 and 7.
		Full contract negotiations for 2023-24 have	e not y et been settled.		
Negotiations Se	ttled	Į			
2a.	Per Government Code Section 3547.5(a),	date of public disclosure	Γ		
20.	board meeting:				
2b.	Per Government Code Section 3547.5(b),	was the agreement certified	-		
	by the district superintendent and chief bu	•			
		If Yes, date of Superintendent and CBO c	ertification:		
3.	Per Government Code Section 3547.5(c),				
	to meet the costs of the agreement?				
	······	If Yes, date of budget revision board adop	ution:		
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Vear		2nd Subsequent Year
			-		
	Is the cost of salary settlement included in	the budget and multivear	(2020 24)		(2020 20)
	projections (MYPs)?				
		One Year Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior y ear			
		or			
		Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
		Identify the source of funding that will be	used to support multiyear salary	commitments:	

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Orange County

Saddleback Valley Unified

Negotiations No	t Settled			
6.	Cost of a one percent increase in salary and statutory benefits	670,211		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Nor	n-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Classified (Nor	n-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Nor	n-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments	685410	686861	693336
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

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

ľ	685410	686861	693336
ľ	1.5%	1.5%	1.5%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
	Yes	Yes	Yes
	Yes	Yes	Yes

### Classified (Non-management) - Other

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

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Saddleback Val Orange County		2023-24 Budget, J General Func School District Criteria and S	1	5	30 73635 0000000 Form 01CS E8BNH9ZAF2(2023-24)
S8C. Cost Ana	alysis of District's Labor Agreements - Manage	ment/Supervisor/Confidential Employee	es		
DATA ENTRY:	Enter all applicable data items; there are no extrac	tions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of man positions	nagement, supervisor, and confidential FTE	166.8	182.8	182.8	182.8
Management/S	Supervisor/Confidential				
-	enefit Negotiations		Γ		
1.	Are salary and benefit negotiations settled for	the budget year?		No	
		If Yes, complete question 2.	L		
		If No, identify the unsettled negotiations	including any prior year unsettle	d negotiations and then complete	questions 3 and 4.
		Full contract negotiations for 2023-24 hav	re not yet been settled.		
		If n/a, skip the remainder of Section S8C			
Negotiations Se	ettled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	e budget and multiyear			
	projections (MYPs)?		No	No	No
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations N	ot Settled			_	
3.	Cost of a one percent increase in salary and s	tatutory benefits	311422		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
4.	Amount included for any tentative salary sche	dule increases	C	0	0
Management/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and We	elfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in	the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits				
3.	Percent of H&W cost paid by employer				
4.	Percent projected change in H&W cost over pr	ior year			
Management/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Colu	umn Adjustments		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the	budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments		172178	173298	174739
3.	Percent change in step & column over prior ye	ar	.8%	.8%	.8%
Management/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits	s (mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of other benefits included in the bud	get and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits	<u></u>			
<b>L</b> .				+	

3. Percent change in cost of other benefits over prior year

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Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year. DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

2023-24 Budget, July 1

General Fund School District Criteria and Standards Review

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

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

## S10. LCAP Expenditures

Saddleback Valley Unified

Orange County

S9.

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP. DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? Jun 15, 2023

Yes

Yes

#### ADDITIONAL FISCAL INDICATORS

Saddleback Valley Unified Orange County

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

Officition 2.			
A1.	Do cash flow projections show that the district will end	the budget year with a	
	negative cash balance in the general fund?		No
A2.	Is the system of personnel position control independent	nt from the payroll system?	
			Yes
A3.	Is enrollment decreasing in both the prior fiscal year a	nd budget year? (Data from the	
	enrollment budget column and actual column of Criterio	on 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries	s that impact the district's	
	enrollment, either in the prior fiscal year or budget yea	ır?	No
A5.	Has the district entered into a bargaining agreement w	here any of the budget	
	or subsequent years of the agreement would result in	salary increases that	No
	are expected to exceed the projected state funded cos	st-of-living adjustment?	
A6.	Does the district provide uncapped (100% employer page)	aid) health benefits for current or	
	retired employ ees?		No
A7.	Is the district's financial system independent of the co	bunty office system?	
			No
A8.	Does the district have any reports that indicate fiscal	distress pursuant to Education	
	Code Section 42127.6(a)? (If Yes, provide copies to the	he county office of education)	No
A9.	Have there been personnel changes in the superintend	lent or chief business	
	official positions within the last 12 months?		No
When providing	comments for additional fiscal indicators, please include th	e item number applicable to each comment.	
	Comments:		
	(optional)		

End of School District Budget Criteria and Standards Review

# 2023-24 Proposed Budget

# Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for the budget.

District: Saddleback Valley Unified School District

und	Fund Description	2023-24
01	General Fund/County School Service Fund	\$36,171,454.00 Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00 Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	\$36,171,454.00
	District Standard Reserve Level	3.0% Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	\$11,521,736.00 Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	\$24,649,718.00

Form	Fund		2023-24	Reasons			
01	General Fund/County School Service Fund	\$ \$		Negotiated Salary Increase Board required additional 2% economic uncertainties			
		\$	12,611,543.00	Unappropriated			
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$	-				
	(Insert Lines above as needed)						
Total of Substantiated Needs \$ 24,649,718.00							

Remaining Unsubstantiated Balance \$ - Balance should be zero