











**JUNE 2023** 







## UNLIMITED YOU



ANAHEIM UNION HIGH SCHOOL DISTRICT

Date: June 15, 2023

To: Board of Trustees and Superintendent Michael Matsuda From: Nancy Nien, Ph.D., Assistant Superintendent, Business

RE: Preliminary Budget Assumptions for Proposed 2023-24 Budget

#### Background Information

State laws mandate that school districts file with the Orange County Department of Education a Board of Trustee approved annual budget no later than June 30 of each year. The proposed budget includes multi-year projection, which covers the current year and subsequent two years.

## **Current Considerations**

This report was prepared using the guidelines and assumptions approved by the Orange County Department of Education in accordance with Governor Newsom's May Revision,

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The reporting schedule is shown below.

	<u>Closing Date</u>	<u>Filing Date</u>
First Interim	Oct. 31, 2023	Dec. 15, 2023
Second Interim	Jan. 31, 2024	Mar. 15, 2024

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# Section I Budget Assumptions, Revenues, and Expenditures

## Summary of Proposed Adopted Budget Assumptions, Revenues, and Expenditures

<u>2024-25</u>

\$420,785,091

<u>2025-26</u>

\$415,659,808

2026-27

\$413,653,902

2023-24

\$421,089,560

Amount represents per-student level of funding:

Local Control Funding Formula

LCFF COLA	8.22%	3.94%	3.29%	3.19%
Estimated Per Student ADA	\$15,410	\$16,139	\$16,676	\$17,215
Revenue Increase (Decrease) per Student	1,159	729	537	539
<u>Prior Year Base Revenue</u>				
% Increase (Decrease) per Student	8.13%	4.73%	3.33%	3.23%
Estimated Funded ADA	\$27,326.25	\$26,072.88	\$24,925.20	\$24,028.74
Unduplicated Pupil	79.37%	79.37%	79.37%	79.37%
Unduplicated Pupil Rolling 3 Year Average	78.40%	79.37%	79.37%	79.37%
Revenues				
	2023-24	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Restricted Program (COLA)				
State Programs	8.22%	3.94%	3.29%	3.19%
Special Education	8.22%	3.94%	3.29%	3.19%
Lottery (per ADA)				
Unrestricted per ADA	\$170	\$170	\$170	\$170
Unrestricted	\$4,490,000	\$4,325,217	\$4,155,668	\$4,007,311
Prop 98 per ADA	\$67	\$67	\$67	\$67
Restricted	\$1,739,356	\$1,675,522	\$1,609,841	\$1,552,370
	T	T	T	Т
Interest Rate	3.65%	3.13%	2.81%	2.90%
Interest Income	\$1,350,000	\$1,182,615	\$1,120,755	\$1,128,032

## Proposed Adopted Budget Assumptions, Revenues, and Expenditures - Continued

## **Expenditures**

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
General Fund Contributions				
Special Education	As Budgeted	Plus \$1.5 million	Plus \$5.0 million	Plus \$2.0 million
Step, Column, and Longevity				
		+0.0 ::::	+206	+0.0

Incremental Cost	As Budgeted	\$3.8 million	\$396 million	\$2.0 million
Certificated	1.5%	1.5%	1.5%	1.5%
Classified	1.5%	1.5%	1.5%	1.5%

STRS and PERS Rates Increase (	Unrestricted)			
STRS New Rate	As Budgeted	\$165,142	\$1.9 million	\$196,970
PERS New Rate	As Budgeted	\$685,866	\$617,273	\$412,332

Health and Welfare Benefits (Unr	estricted)			
Incremental Contributions	As Budgeted	\$5.0 million	\$5.8 million	\$3.6 million
Super Composite Rate	\$17,744			

## Proposed Adopted Budget Assumptions, Revenues, and Expenditures - Continued

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Contributions to Statutory Benefi	<u>ts</u>			
State Teachers Retirement System (STRS)	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement System (PERS)	26.68%	27.70%	28.30%	28.70%
OASDI (Social Security for School Sector)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
State Unemployment Insurance (SUI)	0.05%	0.05%	0.05%	0.05%
Workers' Compensation Rate	2.4636%	2.4636%	2.4636%	2.4636%

## Section II Revenue Consideration

## **Local Control Funding Formula (LCFF)**:

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight-year period. As of 2018-19, LCFF is fully implemented at 100%.
- LCFF takes into consideration differentiated funding by grade spans. Targeted averagedaily-attendance (ADA) allocations also include additional augmentations for the Grade Span Adjustment program for Career Technical Education (9-12 CTE).
- The funding formula establishes additional grants designated to improve or increase services to students of need.
- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated ADA, and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2022-23 was 28,359, and funded ADA is projected at 27,326 for the current budget year.
- For the budget year, LCFF revenues are projected at \$421,089,560 million, an increase of \$16,924,528 million over the prior year. Components of revenues include the following:
  - √ \$133,733,331 million in property taxes (based on data provided by the Orange County Assessor's Office)
  - ✓ \$90,177,927 million from the Education Protection Account (EPA)

## Section III Local Control Accountability Plan

### Overview:

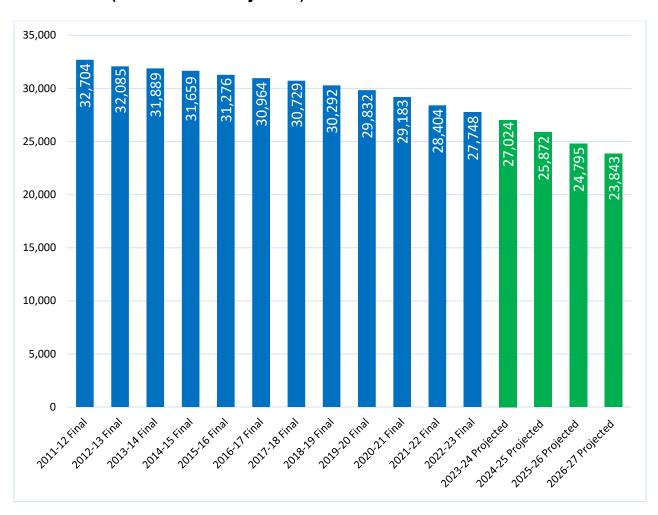
- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The governor's policy goal was to simplify education funding while increasing accountability and transparency.
- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide increased and improved services to low-income students, English Language Learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 65% stipend for the served population above 55%. The Supplemental and Concentration Grants are funded on a 3-year rolling average of the number of students who are eligible for Free and Reduced Lunch, identified as Foster Youth, and/or English Language Learners. In 2023-24, AUHSD projects having 3-year rolling average 78.40% unduplicated students.
- Effective in 2014-15, districts are now required under the new LCFF Model to adopt a
  Local Control Accountability Plan (LCAP) concurrently with the district's spending plan
  that complies with the State Priorities (8) as adopted by the State Board of Education.
  Accordingly, the LCAP will be approved at the June 15, 2023, Board meeting.
- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:
  - ✓ All students will demonstrate college, career, and life readiness and success.
  - ✓ Provide meaningful educational engagement opportunities for all parents and families to advocate for all students.
  - ✓ Provide and nurture a safe, reflective, responsive, and positive school culture.

## Section IV Financial Analysis

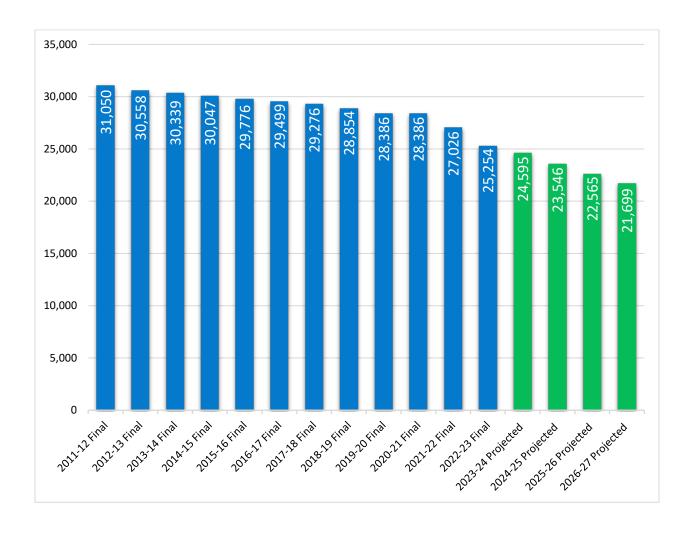
## **Student Enrollment Trends:**

 The Proposed Adopted Budget Report includes projections based on recent trends in enrollment and enrollment information from our feeder districts. Multi-year projections have been updated accordingly.

## **Enrollment (Actuals and Projected)**



## **Average Daily Attendance (Actuals and Projected)**



## **Section V District Reserves**

## **Unrestricted Fund Balance**:

- The beginning fund balance for the budget year is \$174 million.
- The ending fund balance is projected to be \$205 million, an increase of \$31 million.
- Components of the fund balance are as follow:
  - ✓ Necessary reserve (non-spendable) for revolving cash account is \$155,000 and \$550,000 for warehouse inventory.
  - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at \$16.9 million.
  - ✓ The unassigned/unappropriated amount of the District reserves is budgeted at \$38.4 million.

### **Other Commitments:**

- The Board of Trustees approved on September 14, 2021, to establish a California Public Entity Pension Stabilization Trust.
- The committed Funds were established at \$30 million.
- The District is committing an additional \$119.1 million to address specific areas

### **Restricted Fund Balance:**

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$83.0 million.
- The Ending Fund Balance is estimated to be \$52.4 million.

#### **Reserved for Economic Uncertainties:**

- Per Education Code Section 42124(a)(2)(B), districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information:
- Minimum REU level required: \$16,991,052
- Amount of committed ending fund balance: \$149,053,225
- Amount of unassigned ending fund balance: \$38,393,599

## Section VI Multi-Year Projections (2024-25, 2025-26 and 2026-27)

## **Budget Assumptions for 2024-25:**

The projections are contingent using baseline data from 2023-24 plus relevant major changes itemized below:

## **Revenue Revisions**

- Decline in funded ADA by 2,066.81
- Unduplicated pupil percentage 79.37%
- Unduplicated pupil percentage 3-year rolling average 79.37%
- COLA of 3.94%

## **Expenditure Revisions**

- Reduction of 36 FTE in certificated staffing, and enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in PERS rate of 26.68% to 27.70%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: \$15,795,381
- Amount of committed ending fund balance: \$166,912,738
- Amount of unassigned ending fund balance: \$36,130,334

## **Budget Assumptions for 2025-26:**

The projections are contingent using baseline data from 2024-25 plus relevant major changes itemized below:

## **Revenue Revisions**

- Decline in funded ADA by 1,900.13
- Unduplicated pupil percentage 79.37%
- Unduplicated pupil percentage 3-year rolling average 79.37%
- COLA of 4.02%

## **Expenditure Revisions**

- Reduction of 31 FTE in certificated staffing, and enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in PERS rate of 27.70% to 28.30%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: \$15,789,940
- Amount of committed ending fund balance: \$173,030,689
- Amount of unassigned ending fund balance: \$21,419,937

## **Budget Assumptions for 2026-27:**

The projections are contingent using baseline data from 2025-26 plus relevant major changes itemized below:

## **Revenue Revisions**

- Decline in funded ADA by 1,869,67
- Unduplicated pupil percentage 79.37%
- Unduplicated pupil percentage 3-year rolling average 79.37%
- COLA of 4.02%

## **Expenditure Revisions**

- Reduction of 27 FTE in certificated staffing, and enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in PERS rate of 28.30% to 28.70%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: \$16,207,039
- Amount of committed ending fund balance: \$156,930,637
- Amount of unassigned ending fund balance: \$11,376,676

## **Projections for the General Fund:**

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent three years. These totals incorporate revenues, expenditures, and reserves for the General Fund.

	Pro	posed Adopted Budget		Projected 2024-25	ı	Projected 2025-26		Projected 2026-27
		budget	Н	2024 25	Н	2025 20	_	2020 27
Beginning Fund Balance Audit Adjustment	\$	257,102,530	\$	257,534,179	\$	247,746,467	\$ 2	234,065,472
Fund Balance	\$	257,102,530	\$	257,534,179	\$ :	247,746,467	\$ 2	234,065,472
Annual Revenues (includes other financial sources)	\$	566,800,058	\$	516,724,977		512,650,330		511,747,640
Annual Expenditures (includes other financing)	\$	566,368,409	\$	526,512,689		526,331,325		540,234,642
Change in Fund Balance	\$	431,649	\$	(9,787,712)	\$	(13,680,995)	\$	(28,487,002)
Projected Ending Fund Balance	\$	257,534,179	\$	247,746,467	\$	234,065,472	\$ 2	205,578,470
I. Unavailable Reserves:								
1) Non Spendable								
a. Revolving Cash	\$	155,000	\$	155,000	\$	155,000	\$	155,000
b. Inventory	\$	550,000	\$	550,000	\$	550,000	\$	550,000
c. Prepaid Expenses	\$	-	\$	-	\$	-	\$	-
2) Restricted Balances	\$	52,391,303	\$	28,203,014	\$	23,119,909	\$	18,359,119
3) Other Commitments	\$	149,053,225	\$	166,912,738	\$	173,060,689	\$ .	158,930,637
4) Assigned	\$	-	\$	-	\$	-	\$	-
II Total Unrestricted Fund Balance	\$	55,384,651	\$	51,925,715	\$	37,179,874	\$	27,583,714
<ol> <li>Reserves for Economic Uncertainness (3%)</li> </ol>	\$	16,991,052	\$	15,795,381	\$	15,789,940	\$	16,207,039
2) Available Reserves:	\$	38,393,599	\$	36,130,334	\$	21,389,934	\$	11,376,675
III Available Reserves (Unrestricted Funds)		9.78%		9.86%		7.06%		5.11%

## Section VII Budget Stabilization Plan

## **Overview**:

The 2016-17 Adopted Budget for Anaheim Union High School District (AUHSD) indicated that the District was engaged in a pattern of deficit spending that would result in a shortfall of \$8.6 million at the end of the 2019-20 fiscal year. Based on this projection, the Orange County Department of Education required that the District create a Budget Stabilization Plan as a part of its Second Interim Report in March 2017.

In the Fall of 2016, Cabinet engaged in a process to ascertain where reductions could be made. At a Principal's Meeting, an interactive process was done where principals and directors identified areas for preservation and areas for potential reduction. Each participant was then asked to designate which areas identified for reduction were most important to meet the goals for AUHSD. Cabinet then invited leadership from each of our associations to participate in this process.

Based upon the feedback from each of the stakeholder groups, the Budget Stabilization Plan was created indicating potential reductions in 2016-17 through 2022-23. This plan was presented to the Board of Trustees at a Board Study Session in February 2017, and adopted as a part of the Second Interim Report in March 2017.

The Budget Stabilization Plan should be viewed as a fluid document that provides a roadmap of needed reductions to allow AUHSD to move towards the implementation of a balanced budget. Based upon the budget assumptions for the upcoming years, AUHSD will need to begin the process of identifying future reductions to eliminate the projected structural deficit. At each budget update (Adopted Budget, First Interim Report, and Second Interim Report) the Budget Stabilization Plan will continue to be updated to indicate changes and progress towards reductions and presented to the Board of Trustees for review.

				ANAHE	ANAHEIM UNION HIGH SCHOOL DISTRICT	4 SCHOOL DIS	TRICT		
					SECOND INTERIM	INTERIM			
				2016-	2016-24 BUDGET STABILIZATION PLAN MARCH 3, 2022	3, 2022	PLAN		
	+		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
ITEM	Progress Implementation	on Savings	Savings	Savings	Savings	Savings	Savings	Savings	Savings
Assistant Director of Maintenance and Operations	2016-17	No Savings	N <sub>0</sub>	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings
District Office Parking Lot Attendant	2016-17	- ب	\$ 16,083	· ·		· ·	· •	- \$	<ul> <li>Reduction postponed from 2016-17 to 2017-18. Partial reduction in 2017-18, reserved position in 2018-19</li> </ul>
Graphic Arts Technician	2016-17	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savinos Restored position in 2018
Human Resources (Classified) Technician	2016-17	\$ 37,869	8	8	95,590	8	\$ 98,854	\$ 98,854	74
Network Manager Position	2016-17	S	No S	No Savings	No Savings	No Savings	S O	No Sa	No Sa
1/6 Teaching Assignments	2016-17	İ	€ (					, <del>О</del> (	
l eacher Overage (2) - Reduction at semester	2016-17	\$ 94,683	_	- 000	- 000	- 200	- 00		- 2000
Technology Services Technician	2016-17		9 64	73.260	73.260	73.260			
Turnitin Software - Junior High School only	2016-17		မ	56,230	56,230	56,230		\$ 56,230	\$ 56,230 Made partial reduction
Routine Restricted Maintenance funding	2016-17	1,	s						
Senior Administrative Assistant (Facilities)	2016-17	\$ 77,229	9 \$ 84,368	\$ 91,199 \$	95,739	\$ 100,717	\$ 102,859	\$ 102,859	\$ 102,859
Sellior Administrative Assistant (Supermenters)	71-0102		0	69,769	93,409	90,939		088,78	ORR'18
	0.00			000	000	000			
Aeries Analytics	2017-18	· •> e		16,000	16,000	16,000			
11	2017-18	- -	\$ 127,07U	130,213	132,700	135,405	4 130,107	4 130,107	130,107
Counselors (1)	2017-18			-	178 646	181 970	183 990		3 123,676   Neguction from 3 custodial reductions to 2 custodians
District Athletic Director	2017-18	9 69		2,5	2 .	2 '			
EL Literacy Coach	2017-18	ا ج	\$ 122,550	124,220	125,891	126,762	\$ 126,762	\$ 126,762	126,762
District Bilingual Instructional Aide - Korean	2017-18	ج					\$		
Fitnessgram	2017-18	\$		15,000	15,000	15,000			15,000
OC Human Relations Contract	2017-18	ا د		50,000	50,000	50,000			
Printer Fleet (20%)	2017-18	· •>		60,000	60,000	60,000			
	2017-18	, D		86,703	88,267	90,249			
Professional Development Allowances (515) Credential Technician (Certificated)	2017-18	, ,	\$ 10,000 \$ 66,286	67 430	10,000	69 511	69,819	\$ 10,000 \$ 69,819	\$ 10,000   S 69,810   Eliminated 12 mos nosition and increased from 9 mos to 11 mos
ILC Working Conference Periods	2017-18	· •		2					- Eliminated
	2017-18	9	٠ ج	55,000	25,000	55,000	\$ 55,000	\$ 55,000	55,000
Secretary (Ed Division)	2017-18	\$		\$ 93,029 \$	94,736	96,270	\$ 96,738		96,738
Innovation Grants	2017-18	٠ <del>ده</del>	\$ 100,000	100,000	100,000	100,000	\$ 100,000	\$ 100,000	\$ 100,000
Licensed Vocational Nurse	2017-18	٠ •	- C	1 00	- 00	- 0			
MISS- Teachers (19)	2017-18	· •> e	\$ 2,683,593	\$ 3,007,695 \$	3,052,334	-	\$ 3,073,956	\$ 3,073,956	\$ 3,073,956
Campus Aide (nobe)  Production Copier Contract	2017-18	- <del>-</del>	49,120	49,704	20,402	007,10	004,10	004,100	Savings not realized
EL Program Administrator	2017-18	· •	\$ 99.075	58.288	59.307	962.09	\$ 62.101	\$ 62.101	62.101
Translation/Interpretation Overtime	2017-18	\$		15,000	15,000	15,000			15,000
Language Network Services	2017-18	\$			15,000	15,000			
Site and District Budget	2017-18	- ج		200,000	200,000	200,000	\$ 200,000	\$ 200,000	\$ 200,000
Operations Budget	2017-18	- \$	\$ 150,000	150,000	100,000	100,000		\$ 100,000	
Classified Site Support Staff (6)	2017-18	۰ ج	\$ 409,212	\$ 207,712 \$					
Site Beautification	2017-18	ج		100,000	100,000	100,000	_	_	_
Secretary (Special Education)	2017-18	٠ <del>ده</del>		89,315	90,977	92,357	\$ 94,235		
Site Technician Teacher Overstaffing (12)	2017-18	· ·	\$ 100,516	\$ 102,419 \$	104,409	\$ 106,305	\$ 106,833	\$ 1732 524	\$ 105,833 \$ 1732,524
Transfer of Salaries to Measure H - shift	2017-18	9 4	4 1,070,331	288 961	297 901	303 590			
Transportation Overtime	2017-18	· ·	\$ 45,000	45,000	45,000	45.000	\$ 45,000		
Hallspotration Overtime	>-	€	ı	13,000	13,000	43,000			

#tion Savings			Year of	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
Oct. 2018-19       \$       .       \$       .       \$       145,183       \$         2019-20       \$       .	Item	Progress	Implementation	Savings	Savings	Savings	Savings	Savings	Savings	Savings	Savings	Comments
2019-20	Distriction Distriction		04000				6	++	$\rightarrow$	750.767	737 000	
2019-20 \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	DIVISION DIFECTOR		Oct. 2016-19				A 6	4,777	A 6	704,777		The state of the s
2019-20 \$ \$ \$ \$  2019-20 \$ \$ \$  2019-20 \$ \$ \$  2019-20 \$ \$ \$  2019-20 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-22 \$ \$ \$  2020-23 \$ \$ \$  2020-24 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-23 \$ \$  2021-24 \$ \$  2021-25 \$ \$  2021-25 \$ \$  2021-25 \$ \$  2021-26 \$ \$  2021-27 \$ \$  2021-27 \$ \$  2021-28 \$ \$  2021-29 \$ \$  2021-20 \$	nior Administrative Assistant (Ed Division)		Oct. 2018-19			A	· A	Э	·	·	·	Expense snitted to Supplemental/Concentration grant funding
2019-20 \$				•	•	€	•	•	•		ŧ	
2019-20 \$ \$ \$ \$ 5	stodian (5)		2019-20					٠ ج	٠			Eliminated positions from reductions
2020-21 \$ - \$ - \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-22 \$ - \$ - \$  2020-23 \$ - \$ - \$  2020-24 \$ - \$ - \$  2020-25 \$ - \$ - \$  2020-27 \$ - \$ - \$  2021-22 \$ - \$  2021-22 \$ - \$	sson Design Coach (19) (8 FTE's)		2019-20					s ·	so ·		-	
2020-21       \$       - </td <td></td> <td></td> <td>2019-20</td> <td></td> <td></td> <td><del>У</del></td> <td></td> <td>-</td> <td>2 \$ 191,962</td> <td>\$ 191,962</td> <td>\$ 191,962</td> <td>Reduction postponed from 2018-19 to 2019-20</td>			2019-20			<del>У</del>		-	2 \$ 191,962	\$ 191,962	\$ 191,962	Reduction postponed from 2018-19 to 2019-20
2020-21       \$       - </td <td></td>												
2020-21       \$       - </td <td>unselor (1)</td> <td></td> <td>2020-21</td> <td>٠ <del>ده</del></td> <td></td> <td>· \$</td> <td></td> <td>99,01</td> <td>99,016</td> <td>\$ 99,016</td> <td>\$ 99,016</td> <td>Reduction postponed from 2018-19 to 2020-21</td>	unselor (1)		2020-21	٠ <del>ده</del>		· \$		99,01	99,016	\$ 99,016	\$ 99,016	Reduction postponed from 2018-19 to 2020-21
2020-21       \$       - </td <td>unselor (1)</td> <td></td> <td>2020-21</td> <td></td> <td></td> <td></td> <td></td> <td>99,01</td> <td>6 \$ 99,016</td> <td>99,016</td> <td>\$ 99,016</td> <td>Reduction postponed from 2019-20 to 2020-21</td>	unselor (1)		2020-21					99,01	6 \$ 99,016	99,016	\$ 99,016	Reduction postponed from 2019-20 to 2020-21
2020-21       \$       -       -       \$       -       \$ </td <td>sistant Principal Senior High School (1)</td> <td></td> <td>2020-21</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>289,353</td> <td>\$ 289,353</td> <td></td>	sistant Principal Senior High School (1)		2020-21							289,353	\$ 289,353	
2020-21	sistant Principal Junior High School (2)		2020-21					\$ 335,113	დ <del>ა</del>	332,970		
2020-21     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$       \$     -     \$     -     \$     -     \$       \$     -     \$     -     \$     -     \$       \$     -     \$     -     \$     -     \$       \$     -     \$     -     \$     -     \$	letic Field Worker (1)		2020-21						<del>s</del>	\$ 95,594	\$ 95,594	
2020-21	andance Secretaries (2)		2020-21						<b>⇔</b>	121,381	\$ 121,381	
2020-21	endance Secretary Bilingual (1)		2020-21						s	76,663		Reduction moved from December 2021 to October 2020
2020-21 \$ - \$ - \$ - \$ 5 - \$ 8	intenance Service Worker (1)		2020-21						ઝ	93,036		
2020-21 \$ - \$ - \$ - \$ 5 - \$ 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	ounds Worker (1)		2020-21					53,87	S	81,869		
(1) 2021-22 \$ - \$ - \$ - \$ 6 (1) \$ (1) \$ (2) -22 (1) \$ - \$ 6 (1) \$ (1) \$ (2) -22 (1) \$			2020-21						S	52,097		Reduction moved from December 2021 to October 2020
(1) 2021-22 \$ - \$ - \$ - \$ 5 (1) \$ 2021-22 \$ 5 (1) \$ 2021-22 \$ 5 (1) \$			2020-21					\$ 457,111	1 \$ 618,904	\$ 618,904	\$ 618,904	618,904 Reduction moved from December 2021 to October 2020
(1) 2021-22 \$ - \$ - \$ - \$ 5   \$ 5												
(1) 2021-22 \$ - \$ - \$ - \$ - \$ 6			0000			E			£	£		Dodination and females 0040 of 00
(1) 2021-22 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	metic ried Worker (1)		2021-22						400,034	92,284	7	95,594   Reduction postponed from 2019-20 to 2021-22
2021-22 \$ - \$ - \$ - \$ - \$ 8 - \$ \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ \$ - \$	unselor (1)		2021-22					, Θ <del>U</del>		466.485	466.485	123,070   Neduction postponed from 2020-21 to 2021-22
2021-22 \$ . \$ . \$ . \$ . \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$	ice Assistant (1)		2021-22					· •		60,544		Additional 1 positions are included with "Other Classified Support Staff".
\$ - \$ - \$ - \$   \$   \$   \$   \$   \$   \$												reduction reinstated from January 1, 2019 - December 31, 2021.
2,453,716 \$ 7,323,349 \$ 7,707,299 \$	mpus Aides (1)		2021-22					\$	\$ 26,049	\$ 52,097	\$ 52,097	
2,453,716 \$ 7,323,349 \$ 7,707,299 \$												reduction reinstated from January 1, 2019 - December 31, 2021.
2,453,716 \$ 7,323,349 \$ 7,707,299 \$												
2,453,716 \$ 7,323,349 \$ 7,707,299 \$												
2,453,716 \$ 7,323,349 \$ 7,707,299 \$					_				-+			
					-		₩.	6 \$ 9,448,405	5 \$ 10,321,739	\$ 10,378,059	\$ 10,378,059	
								Total	\$ 45,080,024	\$ 53,004,367	\$ 56,059,077	

## **Section VIII State Forms**

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

30 66431 0000000 Form CB E8BT7JJC8Z(2023-24)

ANN	IUAL BUDGET REPOI	रा:		
July	1, 2023 Budget Adopt	ion		
x	(LCAP) or annual upo	tes; eloped using the state-adopted Criteria and Standards, it includes the expenditures necessary to imple tate to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequi rsuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.		
x		s a combined assigned and unassigned ending fund balance above the minimum recommended reserv listrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a)		
	Budget available for	Inspection at:	Public Hearing	:
	Place:	501 Crescent Way, Anahelm, CA 92801	Place;	501 Crescent Way, Anahelm, CA 92801
	Date:	June 5, 2023	Date:	June 8, 2023
			Time:	6 p.m.
	Adoption Date:	June 15, 2023	-	
	Signed:		•	
		Clerk/Secretary of the Governing Board		
		(Original signature required)		
	Contact person for a	dditional information on the budget reports:		
	Name:	Nancy C. Nien, Ph. D.	Telephone:	714-999-3555
	Title:	Assistant Superintendent Business	E-mail:	nien_n@auhsd.us
		Mark 1984 Mark in a state and contract the open the format of the state of the stat	••	
		•		

#### Criteria and Standards Review Summary

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

CRITERIA	AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	х	
CRITERIA	AND STANDARDS (continued)		Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	х	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revienue is within the standard for the budget and two subsequent fiscal years.		x
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		x
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		x
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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.	Х	
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.	х	
SUPPLEM	ENTAL INFORMATION		No	Yes
81	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
<b>S2</b>	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?	х	
83	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	х	
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)?	х	
<b>S</b> 5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		x

UPPLEM	IENTAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	presimpes maremani (anto hi rea del les biolere)	х
S7a	Postemploy ment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	Appenia propositioni arrest Miles de Vere	х
		• If yes, are they lifetime benefits?		х
		If yes, do benefits continue beyond age 65?		х
		If yes, are benefits funded by pay-as-you-go?	***************************************	х
S7b	Other Self-Insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		x
S8	Status of Labor	Are salary and benefit negotlations still open for:		
	Agreements	· Certificated? (Section S8A, Line 1)		x
		· Classified? (Section S8B, Line 1)		x
		Management/supervisor/confidential? (Section S8C, Line 1)	•	х
89	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		х
		Adoption date of the LCAP or an update to the LCAP:	06/15	/2023
<b>S</b> 10	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
ADDITION	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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	W	х
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		x
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
ADDITION	VAL FISCAL INDICATORS (continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	
	**************************************			

Anahelm Union High Orange County

#### Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION

30 66431 0000000 Form CC E8BT7JJC8Z(2023-24)

ANNUAL CE	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION	I CLAIMS		
auperintender	Education Code Section 42141, if a school district, either individually or as a nt of the school district ennually shall provide information to the governing b ard annually shall certify to the county superintendent of schools the amour	poard of the school district regarding the estimate	d acoruad but u	infunded cost of those claim
To the County	y Superintendent of Schools:	,		
	Our district is self-insured for workers' compensation claims as defined in Ed	ducation Code Section 42141(a):		
орин и намен окан отпо-	Total liabilities sotuarially determined:	·	\$	
	Less: Amount of total liabilities reserved in budget:		\$	PANIFER MANAGEMENT OF THE PARIFE OF THE PARI
	Estimated accrued but unfunded liabilities;		\$	0.00
	This school district is not self-insured for workers' compensation claims.			
Signed		Date of Mee	ling: 6/15/202	3
	Clerk/Secretary of the Governing Board			
	(Original signature required)			
For additional	Informetton on this certification, please contact:			
Name;	Nancy C. Nieg, Ph.D.			
Title:	Assistant Superintendent, Business			
Title: Telephone:	4) · · · · · · · · · · · · · · · · · · ·			

	_		E	xpend(lures by Ob)ect				E8BT7.	JJC8Z{2023
	-		20	022-23 Estimated Actual	\$	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		00000	(-)	το,	(0)	(0)	127	(,,	
1) LCFF Sources		8010-8099	404,165,032,00	0.00	404,165,032.00	421,089,560.00	0.00	421,089,560.00	4.2
2) Federal Revenue		8100-8299	450,000.00	52,568,585.00	53,116,585.00	450,600,00	67,949,243.00	68,399,243.00	28.8
3) Other State Revenue		8300-8599	11,784,127.00	119,211,898.00	130,996,025.00	12,232,915.00	51,109,400.00	63,342,315.00	-51.6
4) Other Local Revenue		8600-8799	13,350,614.00	5,147,610.00	18,498,124.00	8,943,973.00	5,024,967.00	13,968,940,00	-24,
5) TOTAL, REVENUES			429,749,773.00	177,025,993.00	696,775,788.00	442,716,448.00	124,083,610,00	566,800,058,00	-6,
B, EXPENDITURES	783		120(110)170300	111,020,000,00	000,110,100,00	4421 105440400	124,000,010,00	000,000,000,00	
1) Certificated Salaries		1000-1999	142,445,369.00	53,828,615.00	196,273,884.00	136,958,728.00	51,928,491.00	188,887,219.00	-3,
2) Classified Salaries		2000-2899	43,427,968.00	27,930,939,00	71,358,907.00	42,629,394.00	30,006,355.00	72,635,749.00	1.
3) Employee Benefits		3000-3999	95,250,989,00	56,268,173.00	151,527,162,00	91,236,216.00	58,308,237.00	149,544,455.00	-1,
4) Books and Supplies		4000-4999	16,632,852,00	13,421,371.00	30,054,223.00	21,172,175.00	11,617,397.00	32,789,572.00	9.
5) Services and Other Operating Expenditures		5000-5999	21,152,207.00	19,730,379.00	40,882,686.00	32,075,641.00	17,063,740.00	49,139,381.00	20.
6) Capital Outlay		6000-6999	6,388,430,00	7,489,204.00	13,857,634.00	1,088,075.00	63,186,589,00	54,274,664,00	291,
7) Other Outgo (excluding Transfers of Indirect		7100-7299	0,500,400,00	1,405,204.00	10,001,004,00	1,085,070,00	43,160,368,00	54,274,004,00	291.
Costs)		7400-7499	12,455,483.00	1,116,000,00	13,571,489.00	14,181,369.00	1,116,000,00	15,297,369.00	- 12,
8) Other Outgo - Transfers of Indirect Costs		7300-7398	(1,898,982,00)	1,898,982,00	0.00	(2,157,521.00)	2,157,521,00	5,00	0.
9) TOTAL, EXPENDITURES			335,842,316,00	181,683,563,00	517,525,879.00	337,184,079.00	225,384,330.00	562,568,409.00	8.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING			00.007.457.00	(1.05-5-2-2-2)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
SOURCES AND USES (A5 - B9)			93,907,457.00	(4,657,670,00)	69,249,867,00	105,532,369.00	(101,300,720,00)	4,231,649,00	-95.
D. OTHER FINANCING SOURCES/USES									
interfund Transfera     a) Transfera In		9000 page							_
a) Transfers Out		8900-8929 7600-7620	0.00	0.00	0,00	0,00	0.00	00.00	0,
2) Other Sources/Uses		7600-7629	2,300,000.00	1,500,000.00	3,800,000.00	2,300,000.00	1,500,000,00	3,800,000.00	0,
a) Sources		8930-8979	0.00		0.00				١.
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0
3) Contributions	•		0.00	0.00	0.00	0.00	0.00	0.00	
4) TOTAL, OTHER FINANCING		8980-8999	(65,632,316.00)	65,632,316.00	0.00	(72,205,788,00)	72,205,788.00	0.00	0
SOURCES/USES			(67,932,316.00)	64,132,316,00	(3,800,000,00)	(74,505,788.00)	70,705,788,00	(3,800,000,00)	0.
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,975,141,00	59,474,746.00	85,449,887.00	31,026,581.00	(30,594,932.00)	431,649.00	-99.
F, FUND BALANCE, RESERVES		***************************************							
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	148,141,154,00	23,511,489.00	171,652,643.00	174,116,295.00	82,986,235.00	257,102,530.00	49.
b) Audit Adjustments		9793	0,00	0.00	0.00	0.00	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			148,141,154.00	23,511,489.00	171,652,643.00	174,116,295.00	82,986,235.00	257,102,530.00	49.
d) Other Restatements	•	9795	0.00	0.00	0.00	6.00	0.00	0.00	0
e) Adjusted Beginning Balanco (F1c + F1d)			148,141,154.00	23,511,489.00	171,652,643, <b>0</b> D	174,118,295,00	52,986,235,00	257, 102,530,00	49.
2) Ending Balanco, June 30 (E + F1e)			174,116,295.00	82,986,235.00	257,102,530.00	205,142,876.00	52,391,303,00	257,534,179.00	0
Components of Ending Fund Salance									ľ
a) Nonspendable									
Revolving Cash		9711	155,000.00	0,00	165,000.00	155,000.00	0.00	155,000.00	0
Stores		9712	550,000,00	0.00	550,000.00	550,000.00	0,00	550,000.00	0
Prepaid Items		9713	9,00	0.00	0.00	0.00	0.00	0.00	0
All Others		9719	9.00	0.00	0.00	0,00	0.00	0.00	0
b) Restricted		9740	0.00	82,986,235,00	82,986,235,00	0,00	52,391,303.00	52,391,303,00	-36
c) Committed				,,,,,	,,200,00		2,25,1050,20		
Stabilization Arrangements		9760	0,00	0.00	0.00	0.00	0.00	0.00	
Other Commitments		9780	152,883,316.00	0,00	152,883,316.00	149,053,226.00	0.00	149,053,225.00	-2
Wellness Program	0000	9780	120,900.00		120,900.00	. 10,000,00	1 4.44	0.00	<b> </b>
Classified Summer Assistance Benefits	0000	9760	483,370,00		483,370.00			0.00	
Reserve for CNG Fueling Station	9000	9760	600,000.00	245.23 5.14	500,000.00			0.00	
PERS Increase	0000	9760	1,448,460.00		1,448,460.00		第1345 张翔	0.00	
LEVO HÍCIGRAD				y a sa da gabilan d	1,966,505.00			0.00	
Rosorve for Bus Leasing	0000	9760	1,986,505.00	自动线性 化乙二烷 电电子 普	1,000,000.00				1 1 4 4
	0000 0000	9760 9760	1,986,505.00 3,070,519.00		3,070,519.00			0.00	1.0
Rosorve for Bus Leasing								0.00 0.00	S. C.
Rosorve for Bus Leasing STRS Increase	0000	9760	3,070,519.00		3,070,519.00				
Rosorve for Bus Leasing STRS Incroaso Technology Setaside School Site and	9000 9000	9760 9760	3,070,519.00 4,800,000.00		3,070,519.00 4,800,000.00			0.00	
Rosorve for Bus Leasing STRS Increase Technology Setaside School Site and Supplemental/Concentration Carryover	0000 0000 0000	9760 9760 9760	3,070,519.00 4,800,000.00 7,853,786.00		3,070,519.00 4,800,000.00 7,853,786.00			0.00 0.00	
Rosorve for Bus Leasing STRS Increase Technology Setastice School Site and Supplemental/Concentration Carryover Facilities Projects Escalation	0000 0000 0000	9760 9760 9760 9760	3,070,519.00 4,800,000.00 7,853,786.00 15,000,000.00		3,070,519.00 4,800,000.00 7,853,786.00 16,000,000.00			0.00 0.00 0.00	
Rosorve for Bus Leasing STRS Increase Technology Setastice School Site and Supplemental/Concentration Carryover Facilities Projects Escalation Additional 3% Reserve	6000 6000 6000 6000	9760 9760 9760 9760 9760	3,070,519.00 4.800,000.00 7,853,766.00 15,000,000.00 15,639,776.00		3,070,519.00 4,800,000.00 7,853,786.60 15,000,000.60 15,839,776.00			0.00 0.00 0.00	
Rosorve for Bus Leasing STRS Increase Technology Setsside School Site and Supplemental/Concentration Cerryover Facilities Projects Escalation Additional 3% Reserve Textbook Adoptions Pension Investment Facilities Projects (Cook Auditorium and	0000 0000 0000 0000 0000	9760 9760 9760 9760 9760 9760	3,070,519.00 4.800,000.00 7,853,766.00 15,600,000.00 16,639,776.00 28,000,000.00 30,000,000.00		3,070,618,00 4,800,000.00 7,863,786.00 16,000,000.00 15,839,776.00 28,000,000.00			0.00 0.00 0.00 0.00 0.00	
Roserve for Bus Leasing STRS Increase Technology Setsside School Site and Supplemental/Concentration Carryover Facilities Projects Escalation Additional 3% Reserve Textbook Adoptions Pension Investment Facilities Projects (Cook Auditorium and Pools)	0000 0000 0000 0000 0000 0000 0000	9760 9760 9760 9760 9760 9760 9760	3,070,519.00 4.800,000.00 7,853,766.00 15,000,000.00 15,639,776.00 28,000,000.00		3,070,618,00 4,800,000,00 7,863,786,00 16,000,000,00 15,639,776,00 28,000,000,00 30,000,000,00			0.00 0.00 0.00 0.00 0.00	
Rosorve for Bus Leasing STRS Increase Technology Seteside School Site and Supplementat/Concentration Carryover Facilities Projects Escalation Additional 3% Reserve Textbook Adoptions Pension Investment Facilities Projects (Cook Auditorium and Pools) Wellnoss Program	0000 0000 0000 0000 0000 0000 0000	9760 9760 9760 9760 9760 9760 9760 9760	3,070,519.00 4.800,000.00 7,853,766.00 15,600,000.00 16,639,776.00 28,000,000.00 30,000,000.00		3,070,618,00 4,800,000,00 7,853,786,00 15,639,776,00 28,000,000,00 30,000,000,00 44,000,000,00	120,800.00		0.00 0.00 0.00 0.00 0.00 0.00	
Rosorve for Bus Leasing STRS Incroaso Technology Seteside School Sitte and Supplomentat/Concentration Carryever Facilities Projects Escalation Additional 3% Reserve Textbook Adoptions Pension Investment Facilities Projects (Cook Auditorium and Pools) Wellnoss Program PERS Incroaso	0000 0000 0000 0000 0000 0000 0000	9760 9760 9760 9760 9760 9760 9760 9760	3,070,519.00 4.800,000.00 7,853,766.00 15,600,000.00 16,639,776.00 28,000,000.00 30,000,000.00		3,070,618,00 4,800,000.00 7,853,786.00 15,639,776.00 28,000,000.00 30,000,000.00 44,000,000.00 0,00	365,847.00		0.00 0.00 0.00 0.00 0.00 0.00 120,900.00 356,847.00	
Rosorve for Bus Leasing STRS Increase Technology Seteside School Site and Supplementat/Concentration Carryover Facilities Projects Escalation Additional 3% Reserve Textbook Adoptions Pension Investment Facilities Projects (Cook Auditorium and Pools) Wellnoss Program	0000 0000 0000 0000 0000 0000 0000	9760 9760 9760 9760 9760 9760 9760 9760	3,070,519.00 4.800,000.00 7,853,766.00 15,600,000.00 16,639,776.00 28,000,000.00 30,000,000.00		3,070,618,00 4,800,000,00 7,853,786,00 15,639,776,00 28,000,000,00 30,000,000,00 44,000,000,00			0.00 0.00 0.00 0.00 0.00 0.00	

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

File: Fund-A, Version 6

			21	022-23 Estimated Actual	8		2023-24 Budget		
lescription	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 Colum C & F
Technology Setaside	0000	9760		11.	0.00	4,800,000.00		4,800,000.00	
School Site and	0000	9760							·
Supplemental/Concentration Corryover				· ·	0.00	10, 228, 852.00		10,228,852.00	
Textbook Adoptions	0000	9760			0.00	11,000,000.00		11,000,000.00	
Facilities Projects (Cypress HS)	0000	9760			0.00	14,000,000.00		14,000,000.00	
Facilities Projects Escalation Additional 3% Reserve	0000 0000	9760 9760			0.00	15,000,000.00		15,000,000.00	
Pension Investment	0000	9760			0.00	16,991,052.00		16,991,052.00	· .
Facilities Projects (Cook Auditorium,					0.00	30,000,000.00		30,000,000,00	
Pools)	0000	9760			0.00	44,000,000.00	1. 1	44,000,000.00	
d) Assigned							[ ·		1
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	(
e) Unassigned/Unapproprieted									
Reserve for Economic Uncertainties		9789	15,639,776.00	0.00	15,639,776.00	16,991,052.00	0.00	18,991,052,00	4
Unassigned/Unappropriated Amount		9790	4,888,203.00	0.00	4,888,203.00	38,393,599,00	0.00	38,393,699.00	68
ASSETS									
1) Cash									
a) in County Treasury		9110	. 0.00	0.00	0.00				
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>		9111 .	0.00	0.50	2.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revelving Cash Account		9130	0.00	0,00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
			0.00	0,00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
Investments     Accounts Receivable		9150	0.00	0,00	0.00				
•		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	00,0	0,00				
7) Prepaid Expenditures		9330	0.00	0.00	0,00				
8) Other Current Assets		9340	0.00	0,00	0,00				
9) Lease Receivable		9380	0.00	0.00	0,00				
10) TOTAL, ASSETS			0.00	0.00	0,00				
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				
LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00	·			
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) YOTAL, LIABILITIES			0.00	0.00	0.00				
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				
FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0,00	0.00	0.00				
CFF SOURCES				grand and and					
Incipal Apportionment									
State Ald - Current Year		8011	189,642,001.00	0.00	169,642,001.00	197,398,945.00	0.00	197,398,945.00	
Education Protection Account State Aid - Current Year		8012	80,861,260.00	0.00	80,881,260,00	90,028,844.00	0.00	90,028,844.00	
State Afd - Prior Years		8019	0.00	0.00	0.00	00,00	0.00	0.00	<b></b>
x Rellef Subventions				3 1 7 7 7 7					<b> </b>
Homeowners' Exemplions		8021	355,420.00	0.00	355,420.00	355,420.00	0,00	355,420.00	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	-
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	ļ
unty & District Taxes			2.00	5.50	5.50	5.20			
Secured Roll Taxes		8041	79,483,726.00	0.00	79,483,726.00	79,483,726,00	0.00	79,483,726.00	1
Unsecured Roll Taxes		8042	2,387,306.00	0.00	2,387,306,00	2,387,306,00	0.00	2,387,306.00	
Prior Years' Taxes		8043	1,316,663.00	0.00	1,316,663,00	1,316,663.00	0.00	1,316,653.00	
Supplemental Taxes		8044	6,444,459.00	0.00	6,444,459,00	6,444,459,00	0.00	6,444,459,00	<b> </b>
Education Revenue Augmentation Fund (ERAF)		8045	35,142,010.00	0,00	35,142,010.00	35,142,010.00	0,00	35,142,010,00	
			50; 17E;010.00	0,00	00, 192,U19,UU	00,142,010,00		00, 142 <sub>1</sub> 0 10,00	
Community Redevelopment Funds (SB			1	grade of the set of the later					
Community Redevelopment Funds (SB 617/699/1992)		8047	8,603,747,00	0.80	8,603,747.00	8,603,747.00	0.00	8,603,747,00	

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File: Fund-A, Version 6

			202	2-23 Estimated Actuals	j	2023-24 Budget			
Description	Resource Cades	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col, A + B (C)	Unrestricted (D)	Restricted (E)	Tota) Fund col, D + E (F)	% Diff Column C & F
Royallies and Bonuses		8081	0,00	0.00	0,00	0,00	0,00	0,00	0.0
Other In-Lieu Texes		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
Sublotal, LCFF Sources		************	404,236,592.00	0,00	404,236,592.00	421,161,120.00	0.00	421,161,120.00	4,2
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 Texes		8096	(71,560,00)	0.00	(74 ESD AD)	/74 Sen Any	0.00	(71,560.00)	0.0
Property Taxes Transfers		8097	0.00	0.00	(71,560.00)	(71,660.00)		0,00	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00		0.00		D,
TOTAL, LCFF SOURCES		0000	404,165,032.00	0.00	404,165,032.00	0.00 421,089,560.00	0,00	0,00 421,089,660,00	4.
FEDERAL REVENUE	***************************************		404, 100,032.00	0.00	404, 100,032.00	421,069,000,00	0.00	421,068,060,00	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.
Special Education Entitlement		8181	0.00	5,897,317,00	5,897,317.00	0,00	5,897,317.00	6,897,317.00	0.
Special Education Discretionary Grants		8182	0.00	350,483.00	350,483.00	0.00	350,483.00	350,483.00	0.
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0,00	0,
Donated Food Commodities		8221	0,00	0.00	0,00	0.00	0,00	0,00	0.
Forest Reserve Funds		8280	0.00	0.00	0,00	0,00	0,00	0,00	0.
Flood Control Funds		8270	0,00	0.00	0,00	0,00	0.00	0,00	0.
Wildlife Reserve Funds		8280	0.00	0.00	***************************************	A			
FEMA		8281	0.00		0.00	0.00	0.00	0.00	0.
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from Federal Sources		6285 8287		30,000,00	30,000.00	0.00	48,688.00	48,688.00	62.
Title I, Part A, Basic	3010	6290	0.00	0.00	0.00	0.00	0.00	0.00	0,
				11,159,359.00	11,159,359.00		8,304,774.00	8,304,774.00	-25.
Title II, Part D. Local Delinquent Programs	3025	6290		0,00	0.00	······································	0.00	0.00	0.
Title II, Part A, Supporting Effective Instruction	4035	8290		1,765,515.00	1,765,515.00		909,398.00	909,398,00	-48,
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.
Title III, Pert A, English Learner Program	4203	8290		1,116,921.00	1,115,921.00		755,729.00	755,729,00	-32.
Public Charter Schools Grant Program (PCSGP)	4610	B290		0.00	0,00		. 0.00	0.00	0.
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	6290		1,817,193,00	1,817,193.00		844,485.00	844,486,00	-53,
Career and Technical Education	3500-3599	8290		542,015,00	542,015.00		604,254,00	604,254,00	11,4
All Other Federal Revenue	All Other	8290	450,000,00	29,988,782.00	30,438,782.00	450,000.00	50,234,115.00	50,684,115.00	66.
TOTAL, FEDERAL REVENUE			450,000.00	52,666,685.00	53,116,585.00	450,000.00	67,949,243.00	68,399,243.00	28.
OTHER STATE REVENUE		***************************************	744 F 1971		***************************************	***************************************			
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		23,276,823,00	23,276,823.00	age at a fail	23,157,209.00	23,157,209.00	-0.
Prior Years	6500	8319		0.00	0.00	***************************************	0,00	0,00	0,
All Other State Apportionments - Current Year	All Other	8311	1,617,000.00	0.00	1,617,000.00	2,286,000,00	0,00	2,266,000,00	41
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	4,406,527.00	4,406,527.00	0.00	0.00	0.00	-100.
Mandated Costa Reimburgements		8550	1,485,886,00	0,00	1,485,886,09	1,556,915.00	0.00	1,556,915.00	4.
Lottery - Unrestricted and instructional Materials		8560	4,709,303.00	1,914,892.00	6,624,195,00	4,490,000.00	1,739,356.00	6,229,358.00	-6.
Tax Relief Subventions				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-11100100		.,,	-,,	ļ
Restricted Leviles - Officer									
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			**************************************	***************************************			***************************************		
Stale Sources		8567	0.00	0.00	0.00	0.00	0.00	0.00	a
	2010	8590		909,333.00	909,333.00		909,333.00	909,333,00	0.
After School Education and Safety (ASES)	6010			******************	0.00	***************************************	0,00	0,00	a
	6030	8590		0.00		Land to the state of the state		*****	-12
After School Education and Safety (ASES)		8590 8590		809,016.00	609,016.00		530,806,00	530,606,00	
After School Education and Safety (ASES) Charter School Facility Grant	6030			609,016.00				530,808,00 0.00	
After School Education and Safety (ASES) Charter School Facility Grant Drug/Alcohol/Tobacco Funds	6030 6650, 6690, 6695 6230	8590 8590			609,016.00 0,00		630,806.00 0,00	530,806,00 0.00	
After School Education and Safety (ASES) Charter School Facility Grant Drug/Alcohol/Tobacco Funda California Clean Energy Jobs Act	6030 6650, 6690, 6695	8590		609,016.00					G
After School Education and Safety (ASES) Charter School Facility Grant Drug/Alcohol/Tobacco Funds California Clean Energy Jobs Act Career Technical Education Incentive Grant	6030 6650, 6690, 6695 6230	8590 8590		609,016.00	0,00	Contracting the second	0.00	0.00	0
After School Education and Safety (ASES) Charter School Facility Grant Drug/Alcohol/Tobacco Funds California Clean Energy Jobs Act Career Technical Education Incentive Grant Program	6030 6650, 6690, 6695 6230 6387	8590 8590 8690		609,016,00 0.00 2,974,005,00	0,00 2,974,005.00		0,00 2,974,005,00	0.00 2,974,005,00	0. 0. 0.
After School Education and Safety (ASES) Charter School Facility Grant Drug/Alcohol/Tobacco Funds California Clean Energy Jobs Act Career Technical Education Incentive Grant Program American Indian Early Childhood Education	6030 6650, 6690, 6695 6230 6387 7210	8590 8590 8590	3,971,838.00	809,016.00 0.00 2,974,005.00 0.00	0,00 2,974,005.00 0.00	3,900,000,00	2,974,005.00 0,00	0.00 2,974,005,00 0.00	0
After School Education and Safety (ASES) Charter School Facility Grant Drug/Alcohol/Tobacco Funds California Clean Energy Jobs Act Carear Technical Education Incentive Grant Program American Indian Early Childhood Education Specialized Secondary All Other State Revenue	6030 6650, 6690, 6695 6230 6387 7210 7370	8590 8590 8690 8590	-	809,016,00 0.00 2,974,005,00 0.00 0.00	0,00 2,974,005,00 0.00	3,990,000,00	2,974,005,00 0,00 0,00	0,00 2,974,005,00 0,00	0 0 0 0 -71
After School Education and Safety (ASES) Charter School Facility Grant Drug/Alcohol/Tobacco Funds California Clean Energy Jobs Act Career Technical Education Incentive Grant Program American Indian Early Childhood Education Specialized Secondary	6030 6650, 6690, 6695 6230 6387 7210 7370	8590 8590 8690 8590	3,971,938.00	609,015,00 0.00 2,974,005,00 0.00 0.00 0.00 85,121,302,00	0,00 2,874,005,00 0.00 0.00 59,093,240,00	***********************	0,00 2,974,005,00 0,00 0,00 21,798,691,00	0,00 2,974,005,00 0,00 0,00 25,698,691,00	0

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

			E	spenditures by Object				E8BT7	JJC8Z(2023	
			20	022-23 Estimated Actual:	3		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 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	6,00	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	0.1	
Non-Ad Valorem Taxes									,	
Parcel Taxes		6621	0.00	0.00	0.00	0.00	0.00	0,00	0.	
Other		8622	0.00	0.00	0.00	0.00	0.00	0,00	0,	
Community Redevelopment Funds Not Subject to LCFF Deduction		6625	0,00	292,621.00	292,621.00	0.00	358,408.00	358,408.00	22.	
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.	
Sales									ŀ	
Sale of Equipment/Supplies		6631	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000,00	a	
Sale of Publications		8632	5,000.00	0.00	-5,000.00	5,000.00	0.00	5,000,00	a	
Food Service Sales		8634	0.00	00,00	0.00	0.00	0.00	0,00	0	
All Other Sales		8639	0.00	0.00	9,00	0.00	0.00	0,00	0	
Leases and Rentals		8650	247,044.00	0.00	247,044.00	337,540.00	0.00	337,540.00	36	
Interest		8660	3,650,000,00	0,00	3,650,000,00	3,600,000,00	0.00	3,600,000.00	-1	
Net (ncrease (Decrease) in the Fair Value of investments		8662	0,00	0.00	0,00	0.00	0.00	- 0.00	٥	
Fees and Contracts									[	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	211,244.00	0.00	211,244.00	0.00	0.00	0.00	-100	
Transportation Fees From Individuals		6675	700,000,00	0.00	700,000,00	700,000.00	0.00	700,000.00	0	
Interagency Services		8677	319,750,00	1,020,000.00	1,339,750,00	319,750.00	1,020,000.00	1,339,750.00	0	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0	
All Other Fees and Contracts		5689	0.00	0.00	0,00	0.00	0.00	0.00	G	
Other Local Revenue		4445	***************************************	0.00	0,00	V,uu				
Plus: Miscellaneous Funds Non-LCFF (60 Percent) Adjustment		8691	0.00	0:00	0.00	00,0	0,00	0,00	,	
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0,00	0,00		
All Other Local Revenue		8699	8,197,576.00	2,089,497,00	10,267,073.00	3,961,683.00	1,672,785,00	6,634,468,00	-46	
fullon		8710								
			0.00	0.00	0.00	00,0	0,00	0,00	0	
M Other Transfers In		8781-8783	0.00	1,765,392.00	1,765,392.00	0.00	1,973,774,00	1,973,774.00	11	
fransfers of Apportionments						1 8.5 E . 7				
Special Education SELPA Transfers									_	
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0	
From County Offices	6500	6792		0.00	0.00		0.00	0.00	0	
From JPAs	8500	8793		0.00	0.00		0.00	0.00		
ROC/P Transfers										
From Districts or Charler Schools	6360	8791		0.00	0.00		0,00	0.00		
From County Offices	6360	8792		0.00	0.00	,	0.00	0,00		
From JPAs	6360	8793	1 1 1 1 1	0.00	0.00		0.00	0,00		
Other Transfers of Apportionments										
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	,	
From County Offices	All Other	8792	0,00	0.00	0.00	00.0	0.00	0.00	(	
From JPAs	All Other	6793	0.00	0.00	0,00	0.00	0.00	0.00	(	
All Other Transfers in from All Others		<b>6799</b>	0.00	0.00	0.00	0.00	0,00	0,00	(	
OTAL, OTHER LOCAL REVENUE			13,350,614.00	5,147,510.00	18,498,124.00	8,943,973.00	5,024,967.00	13,968,940,00	-24	
OTAL, REVENUES			429,749,773.00	177,026,993.00	606,775,766.00	442,716,448.00	124,083,610.00	566,800,058,00		
ERTIFICATED SALARIES	***************************************									
entificated Teachers' Salaries		1100	118,200,237,00	47,152,733,00	183,352,970,00	110,212,862,00	45,016,801.00	155,229,663.00	-:	
ertificated Pupil Support Sataries		1200	11,441,093.00	4,188,167.00	15,627,280.00	12,296,138.00	4,412,995.00	16,709,133.00		
entificated Supervisors' and Administrators'		1300	14,133,304.00	1,372,615.00	15,505,919.00	13,775,332.00	1,294,191.00	15,069,523.00	 -	
Rhor Certificated Salaries		1900	670,735.00	1,117,000.00	1,787,735.00	674,396.00	1,204,504.00	1,878,900.00		
OTAL, CERTIFICATED SALARIES		,200	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	[						
			142,445,369.00	53,828,515.00	196,273,884.00	136,958,728.00	51,928,491.00	188,887,219.00		
LASSIFIED SALARIES		nana	B 885 000 5	10 707 107 1	pa 686	8 487 100 7	go and	64 Apr 145 45	1	
lessified Instructional Salaries		2100	3,555,388.00	18,798,436.00	22,353,824.00	3,161,420.00	20,994,077.00	24,155,497,00		
lassified Support Salaries		2200	19,931,441.00	4,418,641.00	24,350,082.00	19,390,971.00	4,407,844.00	23,798,815.00	-	
lessified Supervisors' and Administrators' Salaries		2300	3,266,643.00	1,447,397.00	4,714,040.00	3,462,202.00	1,686,463.00	6,148,665.00		
lerical, Technical and Office Salaries		2400	16,674,496,00	3,266,465,00	19,940,961,00	16,614,801,00	2,917,971,00	19,632,772.00	-	
Hher Classified Salaries		2900	0,00	0,60	0,00	0,00	0.00	0.00		
OTAL, CLASSIFIED SALARIES			43,427,968.00	27,930,939,00	71,358,907.00	42,629,394.00	30,006,355,00	72,635,749.00		
MPLOYEE BENEFITS						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			1	
TRS		3101-3102	26,388,353.00	26,720,923.00	62,109,276.00	25,679,266.00	26,566,285.00	52,245,641.00		
PERS		3201-3202	11,297,501,00	7,349,768,60	18,647,269,00	12,747,424,00	8,164,814.00	20,912,238.00	1:	

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			E:	xpenditures by Object				EBBT7	JJC8Z(2023
			20	022-23 Estimated Actual	8	2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund coi. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	42,371,668.00	17,740,658.00	60,112,226,00	39,079,082,00	18,372,811.00	67,461,893,00	-4,4
Unemployment Insurance		3501-3502	915,844.00	410,179,00	1,326,023.00	117,431,00	46,369.00	163,800,00	-87,
Workers' Compensation		3601-3602	4,729,268.00	2,029,195.00	6,758,463.00	4,421,697.00	2,049,156,00	6,470,853.00	-4,
OPEB, Allocated		3701-3702	2,363,377.00	0.00	2,363,377.00	2,207,964.00	0,00	2,207,964.00	-6.
OPEB, Active Employees		3751-3752	0,00	0.00	0.00	0.00	0.00	0.00	0.
Other Employee Benefits		3901-3902	1,716,817.00	0.00	1,716,817.00	1,641,894.00	0.00	1,641,894.00	-4.
TOTAL, EMPLOYEE BENEFITS			95,288,989.00	56,268,173.00	151,527,162.00	91,236,218.00	58,308,237.00	149,544,455.00	-1.
BOOKS AND SUPPLIES				***************************************	***************************************	***************************************	***************************************		·····
Approved Textbooks and Core Curricula Materials		4100	2,038,200.00	159,057.00	2,197,257.00	150,500.00	1,700,000.00	1,850,600.00	-15
Books and Other Reference Materials		4200	154,450.00	903,580.00	1,058,030.00	20,850.00	775,500.00	796,350.00	-24
Materials and Supplies		4300	9,925,633,00	11,792,270.00	21,717,903.00	19,616,975.00	8,356,957.00	27,983,932,00	28
Noncepitalized Equipment		4400	4,514,569,00	566,484.00	5,081,033.00	1,383,850.00	774,940.00	2,158,790.00	-57
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, BOOKS AND SUPPLIES			16,832,852,00	13,421,371,00	30,054,223.00	21,172,176.00	11,617,397.00	32,789,672.00	9
SERVICES AND OTHER OPERATING			"			}			
EXPENDITURES Subagreements for Services		E400	2.00	4 407 670 50	4 472 899 PA	740 200 20	4 are 204 ps	E 079 204 00	
Subagraements for Services Travel and Conferences		5100 5200	0.00	4,423,632,50 307,182,50	4,423,632,00	718,300,00	4,355,091,00	5,079,391.00	14
Dues and Memberships		5300	456,068,00		783,260.00	451,380.00	96,175,00	647,655,00	-28
			102,884,00	110,908.00	213,792.00	92,800.00	0.00	92,800.00	-56
Insurance Operations and Housekeeping Services		5400 - 5450	4,306,559,00	0.00	4,306,559.00	14,630,837.00	0.00	14,630,837.00	239
Rentals, Leases, Repairs, and Noncepitalized		5500	8,661,736.00	5,000.00	8,666,736.00	8,619,000.00	5,000.00	8,624,000.00	-0
Improvements		5600	1,340,935.00	9,317,578,00	4,658,513,00	1,203,375,00	3,289,700,00	4,493,075,00	-3
Transfers of Direct Costs		5710	(250,587.00)	260,687.00	0.00	(164,385,00)	184,385.00	0.00	c
Transfers of Direct Costs - Interfund		6760	0,00	0.00	0.00	0.00	0.00	0,00	(
Professional/Consulting Services and Operating		580D							<u> </u>
Expenditures			5,562,918.00	11,295,042.00	16,857,961.00	5,939,134.00	9,148,439.00	15,087,573.00	-10
Communications		5900	971,593.00	20,450.00	992,143.00	585,200.00	4,950.00	690,150.00	-40
FOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,152,207.00	19,730,379.00	40,882,586.00	32,075,641,00	17,063,740,90	49,139,381.00	20
CAPITAL OUTLAY									
Lend		6100	543,000.00	0,00	543,000,00	481,000,00	0,00	481,000,00	-11
Land Improvements		6170	0,00	0,00	0,00	0,00	0,00	0,00	0
Buildings and Improvements of Buildings		6200	29,000.00	0.00	29,000.00	9,000.00	0.00	9,000.00	-69
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
Equipment		6400	5,796,430.00	7,489,204.00	13,285,634.00	598,075.00	53,186,589.00	53,784,664.00	304
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	- 0
Losso Assats		6600	0.00	0.00	0.00	0.00	0.00	0.00	l
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0,00	
TOTAL, CAPITAL OUTLAY		0.00	6,358,430.00	7,489,204,00	13,857,634,00	1,088,075.00	53,186,589,00	54,274,664.00	291
OTHER OUTGO (excluding Transfers of Indirect			4,000,400.00	7,406,204,00	13,537,034,00	1,000,010,00	40,100,000,00	34,274,004.06	20
Costs)									
Tuitlon									
Tuition for lastruction Under Interdistrict									
Attendance Agreements		7110	0,00	0,00	0.00	0,00	0,00	0,00	(
State Special Schools		7130	15,000,00	0.00	15,000.00	15,000.00	0.00	16,000.00	(
Tullion, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,109,000.00	-
Paymonts to County Offices		7142	6,398,770,00	0,00	6,398,770,00	6,913,336,00	00,00	6,913,336,00	
Payments to JPAs		7143	0,00	0,00	. 0,00	00,0	0,00	0.00	(
Transfets of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0,00	0.00	0.00	0.00	
To County Offices		7212	0.00	0.00	0.00	00,0	0,00	0.00	
To JPAs Special Education SELPA Transfers of		7213	0.00	0.00	0.00	0.00	0,00	0.00	
Apportionments				<b>!</b>					
To Districts or Charler Schools	8500	7221		0.00	0,00		0.00	0.00	
To County Offices	6500	7222		0,00	0.00		0.00	0.00	1
To JPAs	6500	7223		0.00	0.00		0.00	0.00	
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221	1 1 1 1 1 1	0,00	0,00		0,00	0,00	
To County Offices	6360	7222		0.00	0.00		0,00	0.00	
To JPAs	6360	7223		0.00	0.00		0.00	0,00	***************************************
Other Transfers of Apportionments	All Other	7221-7223	1,617,000,00	18,000.00	1,633,000.00	2,286,000.00	16,000.00	2,302,000.00	4
All Other Transfers		7281-7283	4,031,413,00	0.00	4,031,413,00	4,573,732,00	0.00	4,573,732.00	1
All Other Transfers Out to All Others		7299	0.00	0.00	0,00	0,00	0.00	0.00	
Debt Service						******************************			
Debt Service - Interest		7438	46,526,00	0.00	46,528.00	37,684.00	0.00	37,684.00	-1
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File: Fund-A, Version 6

			20	22-23 Estimated Actuals	ı		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	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,455,483.00	1,118,000.00	13,571,483.00	14,181,369.00	1,116,000.00	15,297,369.00	12.79	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				***************************************			***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
Transfers of Indirect Costs		7310	(1,898,982,00)	1,698,982,00	0.00	(2,157,521.00)	2,167,521,00	0.00	0,09	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,898,982,00)	1,898,982.00	0.00	(2,157,521.00)	2,167,521.00	0.00	0.01	
TOTAL, EXPENDITURES			335,842,316.00	181,683,563,00	517,525,679.00	337,184,079.00	225,384,330.00	562,568,409.00	8.7	
INTERFUND TRANSFERS		***************************************			011,122,10100					
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	<del></del>	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0,00	0,00	0,00		0.00	0.0	
To: Child Development Fund		7611	0,00	0.00	0.00	0.00	0,00	0.00	0,0	
To: Special Reserve Fund		7612	6.00	0.00	0.00		0.00	0.00	0.0	
To State School Building Fund/County School Facilities Fund		7613				0.00			0.0	
To: Cafeteria Fund		7616	0.00	0.00	00,0	0,00	0.00	9.00		
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0,00	0,00	0,00	0.00	0.0	
		1018	2,300,000.00	1,500,000,00	3,800,000,00	2,300,000.00	1,500,000,00	3,800,000,00	0.0	
(b) TOTAL, INTERFUND TRANSFERS OUT	***************************************		2,300,000.00	1,500,000.00	3,800,000.00	2,380,000.00	1,500,000.00	3,860,000.00	0.0	
OTHER SOURCES/USES										
SOURCES				111						
State Apportionments									l	
Emergency Apportionments		8931	0.00	0.00	00.0	0.00	0.00	0.00	0.0	
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00		0.00		0.00	2.00		
Other Sources		9903	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Transfers from Funds of Lapsed/Reorganized										
LEAs		8965	0.00	0,00	0.00	0.00	0,00	0,00	0,0	
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation		8971	0,00	0.00	0.00	0.00	0.00	0.00	0.0	
Procoods from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Proceeds from SBITAs		8974	0.00	0,00	0.00	0,00	0.00	0.00	0.0	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
(c) TOTAL, SOURCES			0.00	0.00	0,00	0,00	0.00	0.00	0.0	
USES					-,					
Transfers of Funds from Lepsed/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	(65,632,316.00)	86,632,316.00	0,00	(72,205,788,00)	72,205,788,00	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			(65,632,316.00)	65,632,316,00	0,00	(72,205,788.00)	72,205,788,00	0,00	0.0	
TOTAL, OTHER FINANCING SOURCES/USES			(22,202,010,00)		2,00	(12,200,100,00)	22,200,200,00	0,00	3.0	
(a· b + c · d + e)			(67,932,316.00)	64,132,316.00	(3,800,000,00)	(74,505,788,00)	70,705,788.00	(3,800,000.00)	0.0	

range county			Ехр	enditures by Function				E8BT7.	JJC8Z(2023
			20	22-23 Estimated Actual	9		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	404,165,032.00	0.00	404,165,032.00	421,089,560.00	0.00	421,089,560.00	4,2
2) Federal Revenue		8100-8299	450,000.00	52,666,585.00	53,116,585.00	450,000.00	67,949,243.00	66,399,243.00	28.8
3) Other State Revenue		8300-8699	11,784,127.00	119,211,898,00	130,996,025,00	12,232,915,00	51,109,400.00	63,342,315.00	-51,8
4) Other Local Revenue		8600-8799	13,350,814.00	5,147,510,00	18,498,124,00	8,943,973,00	5,024,967.00	13,968,940.00	-24.
5) TOTAL, REVENUES			429,749,773.00	177,025,993.00	606,775,768.00	442,716,448.00	124,083,610.00	666,800,058.00	-6.6
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		188,094,171,00	134,210,355.00	322,304,526.00	182,916,284.00	129,473,631.00	312,390,115.00	-3.
2) Instruction - Related Services	2000-2999		30,728,889.00	6,873,558.00	36,602,447.00	30,540,696.00	5,604,099.00	36,144,795.00	-1.:
3) Pupil Services	3000-3999		35,801,585,00	13,543,632.00	49,344,617.00	33,583,277.00	17,296,039.00	50,879,316,00	3.
4) Ancillary Services	4000-4999		7,363,810.00	1,044,333.00	8,407,943.00	6,506,258.00	1,024,333.00	7,530,591.00	-10.
5) Community Services	5000-5999		773,96B,00	3,059,742.00	3,833,710.00	778,944.00	3,441,879.00	4,220,823.00	10.
6) Enterprise	6000-6999		0.00	0,00	0,00	0,00	0.00	0.00	0,1
7) General Administration	7000-7999		27,673,359.00	3,194,162.00	30,767,521.00	36,003,187.00	3,636,829.00	39,640,016.00	28.6
8) Plant Services	8000-8999		33,051,251.00	19,642,381,00	52,693,632,00	32,674,064,00	63,791,320.00	96,465,384.00	83.4
9) Other Outgo	9000-9999	Except 7600-		***************************************	***************************************	***************************************		***************************************	
	a000-3235	7699	12,455,483,00	1,116,000.00	13,571,483,00	14,181,369.00	1,118,000,00	15,297,369.00	12,
10) TOTAL, EXPENDITURES			335,842,316,00	181,683,563,00	517,525,879,00	337,184,079,00	225,384,330,00	562,568,409.00	8.
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING									
SOURCES AND USES (A6 - B10)			93,907,457.00	(4,657,670,00)	89,249,887,00	105,532,369,00	(101,300,720,00)	4,231,849,00	-95.:
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	2,300,000.00	***************************************	3,800,000.00	2,300,000.00	1,500,000.00	3,800,000.00	0,
2) Other Sources/Uses		7000-1020	2,300,000.00	1,500,000.00	3,000,000.00	2,300,000	1,000,000.00	3,000,000,00	······································
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.4
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.
3) Contributions		8960-8999	(85,632,315.00)	65,632,316,00	0,00	(72,205,788,00)	72,205,788,00	0.00	0.
4) TOTAL, OTHER FINANCING		0000-0000	(05,032,310.00)	03,032,310,00	0,00	(12,205,788,00)	12,200,768,00	0.00	······································
SOURCES/USES			(67,932,316.00)	54,132,316,00	(3,800,000,60)	(74,505,788,00)	70,705,788.00	(3,800,000.00)	0.
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,975,141,00	59,474,748.00	85,449,887.00	31,026,581.00	(30,594,932,00)	431,649.00	-99,
F. FUND BALANCE, RESERVES			Ì						
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	148,141,154,00	23,511,489,00	171,652,643,00	174,116,295,00	B2,986,235,00	257,102,530,00	49,
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	6.00	0.
c) As of July 1 - Audited (F1a + F1b)			148,141,164.00	23,511,489.00	171,652,643.00	174,116,295.00	62,986,235.00	257,102,530.00	49.
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			148,141,154.00	23,511,489.00	171,652,643.00	174,116,295.00	82,986,235.00	257,102,530.00	49.
2) Ending Balance, June 30 (E + F1e)			174,116,295.00	82,988,235.00	257,102,530.00	205,142,876.00	52,391,303.00	257,534,179.00	0.
Components of Ending Fund Balance									-
a) Nonspendable							against the state		
Roy olving Cash		9711	155,000.00	0,00	155,000,00	155,000.00	0.00	155,000.00	0.
Stores		9712	550,000.00	0,00	550,000,00	660,000.00	0,00	550,000.00	a,
Prepaid Items		9713	0,00	0.00	0.00	0.00	0.00	0,00	0.
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.
b) Restricted		9740	***************************************	***************************************		***************************************		52,391,303,00	***************************************
c) Committed		3140	0,00	62,986,235,00	82,986,235,00	6.00	52,391,303.00	52,391,303.00	-38.
Stabilization Arrangements		9750	0,00	0,00	0.00	0,00	0,00	0,00	١,
Other Commitments (by Resource/Object)		9760	152,883,316,00				<b> </b>		0,
	6000			0.00	152,883,316.00	149,053,225,00	0.00	149,053,225,00	-2,
Wellness Program		9760	120,900.00		120,900.00			0.00	
Classified Summer Assistance Benefits	0000	9760	483,370,00		483,370.00			0.00	
Reserve for CNG Fueling Station	0000	9760	500,000.00		600,000.00			0.00	1
PERS Increase	0000	9760	1,448,460.00		1,448,460.00			0.00	
Reserve for Bus Leasing STRS Increase	0000	9780 9780	1,966,505.00		1,966,505.00			0.00	
STRS Increase Technology Setaside	0000	9780 . 9760	3,070,519.00		3,070,519.00			0.00 0.00	1000
School Site and			4,800,000.00		4,800,000.00			9.00	
Supplemental/Concentration Carry over	0000	9760	7,853,786,00	g 克里斯克斯斯	7,853,786.00			0.00	
Facilities Projects Escalation	0000	9760	15,000,000.00	요즘 다른 어디	15,000,000.00			0,00	100
Additional 3% Reserve	0000	9760	15,639,776.00		15,639,776.00			0.00	
Textbook Adoptions	0000	9780	28,000,000.00		28,000,000.00			0.00	
Pension invesiment	0000	9760	30,000,000,00		30,000,000.00			0.00	
Facilities Projects (Cook Auditorium and	0000								1.1
Pouls)		9760	44,000,000.00		44,000,000.00			0.00	
Wellness Program	0000	9760			0.00	120,900.00		120,900.00	
			L .	and the second of the second		255 647 50	in the first section 1	355,847.00	
PERS Increase	0000	976 <b>0</b>		gine Pilita Pagillan k	0.00	355,847.00	all to the second of	300,047,00	
•	0000	976 <b>0</b> 976 <b>0</b>			0.00	483,370.00		483,370.00	

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

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

30 68431 0000000 Form 01 E8BT7JJG8Z(2023-24)

			20	022-23 Estimated Actual	8		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 С& F
Reserve for Bus Leasing	0000	9760			0.00	1,573,204.00		1,673,204.00	
Technology Setaside	0000	9760			0.00	4,800,000.00		4,800,000.00	·
School Site and Supplemental/Concentration Carry ov er	0000	9760			0.00	10,228,852.00		10,228,852.00	
Textbook Adoptions	0000	9760			0.00	11,000,000.00		11,000,000.00	
Facilities Projects (Cypress HS)	0000	9760			0.00	14,000,000.00	·	14,000,000.00	
Pacilities Projects Escalation	0000	9760			0,00	15,000,000,00	1000	15,000,000.00	
Additional 3% Reserve	0000	9760			0.00	16,991,052,00		16,991,052.00	٠.
Pension Investment	0000	9760			0.00	30,000,000.00	11 y 12 1	30,000,000.00	
Facilities Projects (Cook Auditorium, Pools)	0000	9760	-		0.00	44,000,000.00		44,000,000.00	
d) Assigned				1 1					
Other Assignments (by Resource/Object)		9780	0.00	0.60	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated					***************************************	<del></del>	*****	M-14	I
Reserve for Economic Uncertainties		9789	15,639,778.00	00,0	15,639,776.00	16,991,052.00	0.00	16,991,052.00	8.6%
Unassigned/Unappropriated Amount		9790	4,888,203.00	0,00	4,888,203,00	38,393,599.00	0,00	38,393,599,00	685,4%

Analisim Union High Orange County

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

30 66431 0000000 Form 01 E8BT7JJC8Z(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	5,374,340.00	4,747,414.00
6300	Lottery: Instructional Materials	4,238,208.00	3,812,564.00
8332	CA Community Schools Partnership Act - Implementation Grant	19,083,083,00	14,513,853,00
6762	Arts, Music, and instructional Materials Discretionary Block Grant	8,688,318.00	8,668,318,00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	647,840.00	0,00
7029	Child Nutrition: Food Service Staff Training Funds	132,899,00	0,00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 K/T Funds	4,406,527.00	0,00
7412	A-G Access/Success Grant	1,773,489.00	0,00
7413	A-G Learning Loss Milgation Grant	1,677,090.00	0.00
7415	Classified School Employee Summer Assistance Program	416,771.00	418,771,00
7435	Learning Recovery Emergency Block Grant	32,442,414.00	16,199,208.00
7810	Other Restricted State	215,182.00	383,902.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,158,263.00	3,045,091.00
9010	Other Restricted Loca	751,811.00	604,182,00
Total, Restricted Balance		82,986,235,00	52,391,303.00

30 66431 0000000 Form 08 E8BT7JJC8Z(2923-24)

Description Re	esource 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	5,422,565.00	5,965,000.00	10.0%
5) TOTAL, REVENUES		ļa I	5,422,565.00	5,965,000.00	10.0%
B. EXPENDITURES			-		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	1,478,348.00	1,626,000.00	10.0%
5) Services and Other Operating Expenditures		5000-5999	3,762,131.00	4,139,000.00	10.0%
6) Capital Outlay		6000-6999	6,689,00	8,000.00	19.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400- 7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,247,168.00	5,773,000.00	39.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			175,397.00	192,000.00	9,5%
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	0.09
2) Other Sources/Uses		ľ			
a) Sources		8930-8979	0.00	0.00	0.09
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		ľ	0.00	0,00	0,0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,397.00	192,000,00	9.59
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,082,341.68	3,257,738.68	5.79
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		ļ	3,082,341.68	3,257,738.68	5.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		ľ	3,082,341.68	3,257,738.68	5.7
2) Ending Balance, June 30 (E + F1e)		ſ	3,257,738.68	3,449,738.68	5.9
Components of Ending Fund Balance					enenen menengapan pangapan dan salah
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

Callfornia Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-F, Version 5

30 66431 0000000 Form 08 E8BT7JJC8Z(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					· · · · · · · · · · · · · · · · · · ·
Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			wheeld in who misseries for his excellibilities.		
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			The state of the s		
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				İ	
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	1	
6) Stores		9320			
7) Prepaid Expenditures		9330	0.00	-	
8) Other Current Assets			0,00		
		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) Unearmed Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			Ì		
Ending Fund Balance, June 30			1		
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.09
All Other Sales		8639	0,00	0.00	0.0
Interest		8660	0.00	0.00	0.09

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-F, Version 5

30 66431 0000000 Form 08 E8BT7JJC8Z{2023-24}

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,422,565.00	5,965,000.00	10.0%
TOTAL, REVENUES			5,422,565.00	5,965,000.00	10.0%
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	Delega e de e para de la redició de el delega del esta con derro en francesco e con en escala escala escala e	errocenserrocenserra an are interesspel e, and interp <sub>e</sub> m interp <sub>e</sub> pe	***************************************	***************************************	are the same are that they are they had been found from Miles of the State of the S
Classified instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salarles		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	·		·	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0,0%
OPEB, Active Employees		3751-3752	0.00	0,00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES			. And addressed to handlessed the state of t	***************************************	***************************************
Materials and Supplies		4300	1,478,348.00	1,626,000,00	10,0%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,478,348.00	1,626,000,00	10.0%
SERVICES AND OTHER OPERATING EXPENDITURES		resident de la company de la c	***************************************	······································	s produce the second hands to line and decrease on a second contract process.
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	3,762,131.00	4,139,000,00	10,0%
Communications		5900	0.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	***************************************		3,762,131.00	4,139,000.00	10.0%
CAPITAL OUTLAY				, and a supply of the supply o	
Equipment		6400	6,689.00	8,000.00	19.6%
Equipment Replacement		6500	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-F, Version 5

30 66431 0000000 Form 08 E8BT7JJC8Z{2023-24}

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0,00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,689.00	8,000.00	19.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,247,168.00	5,773,000.00	39.6%
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		<del></del>	e kal Million dad tilad in e in distribut overhell van exformace recommende excelerio		
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	aren indian agriculturarian had dest from held of the feet from held of the control of the control of the cont				
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	and the state of t				
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				to the state of th	
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	and hards or anomalism as an annual account of the control of the		ACCESSED AND ACCESSED ACCESSED AND ACCESSED ACCESSED AND ACCESSED ACCESSED AND ACCESSED AND ACCESSED AND ACCESSED ACCESSED ACCESSED ACCESSED AND ACCESSED AC	Arry principlement transfer for the principles and come for 1 feet label for made our manage and 4	ra Mada (f. MM) + 1947 da rhad da e en a a antana e per a sense en a sancida da a an-
(a-b+c-d+e)			0.00	0.00	0.0%

30 66431 0000000 Form 08 E8BT7JJC8Z(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	5,422,565.00	5,965,000.00	10.0
5) TOTAL, REVENUES			5,422,565.00	5,965,000.00	10.0
3. 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		5,247,168.00	5,773,000.00	10,0
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			5,247,168.00	5,773,000.00	10.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			175,397.00	192,000.00	9,0
), 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)			175,397.00	192,000.00	9.0
. FUND BALANCE, RESERVES				.02,000.00	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,082,341.68	3,257,738.68	5,
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		•	3,082,341.68	3,257,738.68	5.
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,082,341.68	3,257,738.68	5.
2) Ending Balance, June 30 (E + F1e)		ŀ	3,257,738.68	3,449,738.68	5.1
Components of Ending Fund Balance		ļ	U14U1,1UU.UU	0,100,100,00	74;
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0,:
Prepaid Items		9713	0.00		0,0
		ļ.	***************************************	0.00	
All Others		9719	0.00	0.00	0.4

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-F, Version 5

30 66431 0000000 Form 08 E8BT7JJG8Z(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned			Seasoft manages seasons seasons shall be season to season of the season		
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			Maryanaganaganasaniya makasanagananagibi sa masaqibi sa gasanasani		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	. 0.00	0.0%

### Anahelm Union High Orange County

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

30 66431 0000000 Form 08 E8BT7JJC8Z(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	3,257,738.68	3,449,738.68
Total, Restricted Balance		3,257,738.68	3,449,738.68

Description	Resource Codes	Object Codes	2022-23 Eslimated	2023-24 Budget	Percent
		2-1000 Andrea	Actuals	2424-54 Dadabi	Difference
A. REVENUES  1) LCFF Sources					
·		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,315,744.00	22,497,002.00	0.8%
3) Other State Revenue		8300-8599	10,335,000.00	10,800,600,00	4,5%
4) Other Local Revenue		8600-8799	686,600,00	400,000.00	-41.7%
6) TOTAL, REVENUES			33,337,344.00	33,697,602,00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,301,400.00	9,446,500.00	1.6%
3) Employee Benefits		3000-3999	5,674,996.46	5,922,159.71	4.49
4) Books and Supplies		4000-4999	9,929,495,00	11,012,000.00	10.99
5) Services and Other Operating Expenditures		6000-5999	458,266.00	480,150.00	5.29
6) Capital Outley		6000-6999	45,000.00	50,000.00	11.19
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			25,407,157.46	26,910,809,71	5,99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			7,930,186.54	6,786,792.29	-14,4%
D. OTHER FINANCING SOURCES/USES				,	
1) Interfund Transfers					
a) Transfers In		8900-8929	6.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses		1000-1028	0.00	0.00	0,0,
a) Sources		8930-8979	0.00	0.00	0.00
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions			0.00	0,00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.09
		HIPPUR	0.00	0.00	0.09
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,930,186,54	6,786,792,29	-14.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,813,592,75	16,743,779,29	90,09
b) Audit Adjustments		9793	0.00	0,00	0.09
c) As of July 1 - Audited (F1a + F1b)			8,813,592.75	16,743,779.29	90.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			8,813,592.75	16,743,779.29	90.09
2) Ending Balance, June 30 (E + F1e)			16,743,779.29	23,530,571.58	40,59
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepald Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	16,743,779.29	23,530,571.58	40.59
c) Committed				7.41 7.41 7.57	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0,00	0.09
d) Assigned		2700	0.00	0,00	0,01
Other Assignments		0700		* **	
		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.09
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0,00		
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		
al Compatibility Access to the		9140	0.00		
e) Collections Awaiting Deposit		0170	V. V.		
e) Collections Awaiting Deposit  2) Investments		9150	0.00		

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

File: Fund-B, Version 5

					E8BT7JJC8Z(2023-
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	1	
7) Prepaid Expenditures		9330	0.00	i	
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES			<b>4.40</b>		
Deferred Outflows of Resources		9490	0.00		
•		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	<b>0.</b> 00		
2) Due to Grantor Governments		9590	6.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0,00		
DEFERRED INFLOWS OF RESOURCES		****			
1) Deferred inflows of Resources		9690	<b>0</b> .00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
EDERAL REVENUE	•	· · · · · · · · · · · · · · · · · · ·			
Child Nutrition Programs		8220	20,342,435.00	20,981,100.00	3.1
Donated Food Commodities		8221	1,973,309.00	1,515,902.00	-23.2
All Other Federal Revenue					
		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			22,315,744,00	22,497,002,00	9,0
ITHER STATE REVENUE					
Child Nutrition Programs		8520	10,335,000.00	10,800,600.00	4,8
All Other State Revenue		8590	0.00	0,00	0.0
TOTAL, OTHER STATE REVENUE			10,335,000.00	10,800,600.00	4.5
THER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Food Service Sales		8634	537,500.00	350,000.00	-34.9
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts		0002.	0.50	0.00	0.0
Interagency Services		0022	2.00	0.00	0.7
• •		8677	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	149,100,00	50,000,00	-66,5
TOTAL, OTHER LOCAL REVENUE			686,600,00	400,000.00	-41.7
OTAL, REVENUES			33,337,344.00	33,697,602,00	1.1
ERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries					
TOTAL, CERTIFICATED SALARIES		1900	0,00	0.00	0.0
IOIAL, CERTIFICATED SALARIES		1900	0,00 0.00	0.00	
LASSIFIED SALARIES		1900		!	
The state of the s		1900		!	0.
LASSIFIED SALARIES		· · · · · · · · · · · · · · · · · · ·	0.00 8,279,000.00	0.00 8,405,000.00	0.
LASSIFIED SALARIES  Classified Support Salaries  Classified Supervisors' and Administrators' Salaries		2200 2300	0.00 8,279,000.00 483,400.00	0.00 8,405,000.00 495,000.00	0.i 1.i 2,i
LASSIFIED SALARIES Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries		2200 2300 2400	8,279,000.00 483,400.00 539,000.00	8,405,000.00 495,000.00 548,500.00	0. 1. 2. 1.
LASSIFIED SALARIES Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Seleries Other Classified Salaries		2200 2300	8,279,000.00 483,400.00 599,000.00	8,405,000.00 495,000.00 548,500.00	0./ 1./ 2./ 1./ 0./
LASSIFIED SALARIES Classified Support Sataries Classified Supervisors' and Administrators' Sataries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES		2200 2300 2400	8,279,000.00 483,400.00 539,000.00	8,405,000.00 495,000.00 548,500.00	0./ 1./ 2./ 1./ 0./
LASSIFIED SALARIES Classified Support Sataries Classified Supervisors' and Administrators' Sataries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS		2200 2300 2400 2900	8,279,000.00 483,400.00 539,000.00 0.00 9,301,400.00	8,495,000.00 495,000.00 546,500.00 0.00 9,448,500.00	0.1 1.3 2.4 1.4 0.1
LASSIFIED SALARIES Classified Support Salaries Classified Supprylsors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS		2200 2300 2400 2900	8,279,000.00 483,400.00 539,000.00 9,301,400.00	8,405,000.00 495,000.00 546,500.00 0.00 9,446,600.00	0.6 1.6 2.7 1.7 9.1 1.4
LASSIFIED SALARIES Classified Support Salaries Classified Support Sons' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STR8 PERS		2200 2300 2400 2900	8,279,000.00 483,400.00 539,000.00 0.00 9,301,400.00	8,495,000.00 495,000.00 546,500.00 0.00 9,448,500.00	0.6 1.6 2.7 1.7 9.1 1.4
LASSIFIED SALARIES Classified Support Salaries Classified Supprylsors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS		2200 2300 2400 2900	8,279,000.00 483,400.00 539,000.00 9,301,400.00	8,405,000.00 495,000.00 546,500.00 0.00 9,446,600.00	0.1 1.3 2.4 1.4 0.1 1.3 0.0 8.
LASSIFIED SALARIES Classified Support Salaries Classified Support Sons' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STR8 PERS		2200 2300 2400 2900 3101-3102 3201-3202	8,279,000.00 483,400.00 539,000.00 0.00 9,301,400.00 0.00 2,368,765,18	0.00 8,405,000.00 495,000.00 546,500.00 0.00 9,446,500.00	0.6 1.6 2.4 1.4 0.0 1.4 0.4 0.4 0.4 1.5
LASSIFIED SALARIES Classified Support Salaries Classified Support Sons' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS PERS CASDI/Medicare/Alternative		2200 2300 2400 2900 3101-3102 3201-3202 3301-3302	8,279,000.00 483,400.00 539,000.00 0.00 9,301,400.00 0.00 2,368,765.18 711,557.10	0.00 8,405,000.00 495,000.00 546,500.00 0.00 9,446,500.00 0.00 2,560,556.00 722,667.25	0.0 0.0 1.5 2.4 1.4 0.0 1.6 8.1 1.6 3.0

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

Description Resource Co	des Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated	3701-3702	0.00	0.00	0.0
OPEB, Active Employees	3751-3762	0.00	0.00	0,0
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		5,674,996,46	5,922,159,71	4.4
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0,00	0,00	0,0
Materials and Supplies	4300	132,995.00	195,000.00	46.6
Noncepitalized Equipment	4400	29,500.00	50,000.00	69.5
Food	4700	-	•	10.5
TOTAL, BOOKS AND SUPPLIES	4700	9,767,000.00	10,767,000.00	
SERVICES AND OTHER OPERATING EXPENDITURES		9,929,495.00	11,012,000.00	10,
				_
Subagreements for Services	5100	0.00	0.00	0,0
Travel and Conferences	5200	10,000.00	10,000.00	0,1
Dues and Memberships	5300	0,00	0,00	0,0
Insurance	5 <b>40</b> 0-5450	0.00	0.00	0.
Operations and Housekeeping Services	5500	360,646.00	375,000,00	4.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	60,000,00	60,000.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund	5750	0.00	0,00	0.
Professional/Consulting Services and Operating Expenditures	5800	35,500.00	45,000.00	26,
Communications	6900	120.00	150.00	25.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		456,266.00	480,150.00	6.
CAPITAL OUTLAY		400,200.00	400,100.00	· · ·
Buildings and Improvements of Buildings	gnon	200	2.22	
	6200	0.00	0.00	0.
Equipment	6400	0,00	0.00	0.
Equipment Replacement	6500	45,000.00	50,000.00	11.
Lease Assets	6600	0.00	0.00	0.
Subscription Assets	6700	0.00	0.00	0,
TOTAL, CAPITAL OUTLAY		45,000.00	50,000,00	11.
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.
Other Debt Service - Principal	7439	0,00	0,00	C.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	c.
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	, 554	0.00	0.00	0.
TOTAL, EXPENDITURES		1		
		26,407,157,46	26,910,809,71	5,
INTERFUND TRANSFERS		1		
INTERFUND TRANSFERS (N				
From: General Fund	8916	0,00	0,00	0.
Other Authorized Interfund Transfers in	8919	0.00	0.00	0,
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.
INTERFUND TRANSFERS OUT .				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0,00	0.00	0
Long-Term Debt Proceeds	0000	.,50	5,50	v
Proceeds from Leases	0070	0.55	B 50	-
	8972	0.00	0.00	0
Proceeds from SBITAs	8974	0.00	0.00	0
All Other Financing Sources	8979	0.00	0,00	9
(c) TOTAL, SOURCES	•	0,00	0.00	0
ISES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0,00	0.00	0
All Other Financing Uses	7699	0,00	0.00	0
(d) TOTAL, USES		0,00	0.00	0
CONTRIBUTIONS				4 1 2 2 2 2 2 2
the state of the s		1 12		

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#### Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

30 66431 0000000 Form 13 E8BT7JJC8Z(2023-24)

Description	Resource Cades	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%

## Budget, July 1 Cafeteria 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	22,315,744.00	22,497,002,00	0.8
3) Other State Revenue		8300-8599	10,335,000.00	10,800,600.00	4.6
4) Other Local Revenue		8600-8799	686,600,00	400,000.00	-41.7
5) TOTAL, REVENUES			33,337,344.00	33,697,602.00	1.1
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.
3) Pupil Services	3000-3999		25,048,511,46	26,535,809.71	5.
4) Ancillary Services	4000-4999		0.00	0.00	0.
5) Community Services	5000-5999		0.00	0.00	0.
6) Enterprise	6000-6999		0.00	0.00	0.
7) General Administration	7000-7999		0,00	0,00	0.
8) Plant Services	8000-8999		360,846.00	375,000.00	4.
9) Other Outgo	9000-9999	Except 7800-7699	0.00	0.00	0.
10) TOTAL, EXPENDITURES	a000-3333	Except 7000-7089		26,910,809.71	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			25,407,167,46	26,910,509.71	5,
FINANCING SOURCES AND USES (A5 - B10)			7,930,186,54	6,786,792.29	-14.
D. OTHER FINANCING SOURCES/USES				<del></del>	
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.
b) Transfers Out		7600-7629	0.00	0.00	0.
2) Other Sources/Uses					
a) Sources		8930-8979	0,00	0.00	o.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	o.
4) TOTAL, OTHER FINANCING SOURCES/USES		0000-0000	00,00	0,00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,930,186.54		
F. FUND BALANCE, RESERVES			7,930,180.54	6,786,792,29	-14.
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,813,592,76	16,743,779,29	90.
b) Audit Adjustments		_9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			8,813,592,76	16,743,779.29	90.
d) Other Restatements		9795	0.00	0.00	C.
e) Adjusted Beginning Balance (F1c + F1d)			8,813,592,76	16,743,779.29	90.
2) Ending Balance, June 30 (E + F1e)			16,743,779.29	23,530,571.58	40.
Components of Ending Fund Balance			1		
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0,00	0,00	О.
Prepaid Items		9713	0,00	0.00	0.
All Others		9719	0,00	0.00	О.
b) Restricted		9740	16,743,779,29	23,530,671,58	40.
c) Committed					नासुरा अस्ट्रही
Stabilization Arrangements		9750	0.00	0,00	0
Other Commitments (by Resource/Object)		9760	0,00	0.00	0
d) Assigned			5,00	0.00	·
Other Assignments (by Resource/Object)		9780	0.00	. 0,00	0
e) Unassignad/Unappropriated		9100	0,00	0,00	
Reserve for Economic Uncertainties		0700	ا مم		
Perceit e for Economie pulcatfallifié		9789	0.00	0,00	0.

Anahelm Union High Orange County

#### Budget, July 1 Cafeteria Special Revenue Fund Exhibit; Restricted Balance Detail

30 65431 0000000 Form 13 E8BT7JJC8Z(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Mik, Pregnant & Lactating Students)	16,743,779.29	23,630,571,58
Total, Restricted Balance			16,743,779,29	23,530,571,58

			T		E8BT7JJC8Z(2023
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	6,0
2) Federal Revenue		8100-8299	0.00	0.00	C.
3) Other State Revenue		8300-8599	0.00	0,00	0.
4) Other Local Revenue		8600-8799	138,055,00	138,000,00	c.
5) TOTAL, REVENUES			138,055.00	138,000,00	o.
B. EXPENDITURES			100,000,00	100,000,00	•
1) Certificated Salaries		1000-1999	0.00	0.00	
2) Classified Salaries			0.00	0.00	0.
3) Employee Benefits		2000-2999	0.00	0.00	0.
		3000-3999	0.00	0.00	0.
4) Books and Supplies		4000-4999	0.00	0.00	) o.
5) Services and Other Operating Expenditures		5000-5999	4,357.00	4,400.00	1.
6) Capital Outley		6000-6999	1,646,065.00	12,023,498,00	630.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	o.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	Ö,
9) TOTAL, EXPENDITURES			1,650,422.00	12,027,898,00	628.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,512,367.00)	(11,889,898.00)	686,
D. OTHER FINANCING SOURCES/USES			(10:12 00:120)	(11,000,000,00)	
1) Interfund Transfers					
a) Transfers In		8900-8929	2 200 200 00	2 200 000 00	_
			3,800,000.00	3,800,000,00	0.
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	ļ o.
3) Contributions		8980-8999	0,00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			3,800,000,00	3,800,000,00	0.
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,287,633,00	(8,089,898.00)	-453
F, FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,713,886,00	11,001,519.00	26,
b) Audit Adjustments		9793			1
c) As of July 1 - Audited (F1a + F1b)		2/ 90	0.00	0.00	0.
			8,713,886.00	11,001,519.00	26.
d) Other Restatements		9795	0.00	0.00	C.
e) Adjusted Beginning Balance (F1c + F1d)			8,713,886,00	11,001,519.00	26.
2) Ending Balance, June 30 (E + F1e)			11,001,519.00	2,911,621.00	-73,
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	c.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	C.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	0.00	0.00	. •
c) Committed		3740	0,00	0,00	
Stabilization Arrangements		9750	0,00	0.00	0.
Other Commitments		9760	0,00	0.00	О.
d) Assigned					
Other Assignments	•	9780	11,001,619.00	2,911,621.00	-73.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0
Unassigned/Unappropriated Amount		9790	0.00	0.00	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		
		9140	0.00		
e) Collections Awaiting Deposit		0140			
e) Collections Awaiting Deposit  2) Investments		9150	0.00		
			0.60 0.60		*

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-B, Version 5

					E8BT7JJC8Z(2023-24)	
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		8480	1			
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				
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						
LOFF Transfers - Current Year		0004	0.00	0.00		
		8091	0.00	0.00	0.0	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0	
TOTAL, LCFF SOURCES			0.00	0.00	0,1	
OTHER STATE REVENUE						
All Other State Revenue		8590	0.00	00,0	0.0	
TOTAL, OTHER STATE REVENUE			0,00	0,00	0.0	
OTHER LOCAL REVENUE						
Other Local Revenue						
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0	
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.0	
Interest		8660	138,055.00	138,000.00	0,0	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0	
All Other Transfers In from Alf Others		8799	0.00	0.00	0,4	
TOTAL, OTHER LOCAL REVENUE		0,00		138,000.00		
			138,065.00		0.	
TOTAL, REVENUES			138,055.00	138,000.00	0.4	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.1	
Other Classified Salaries		2900	0.00	0.00	o.	
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0.0	
EMPLOYEE BENEFITS				**		
STRS		3101-3102	0.00	0.00	0.	
PERS		3201-3202	0,00	0,00	c.	
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	О.	
Health and Welfare Benefits		3401-3402	0.00	0.00	o.	
Unemployment Insurance		3501-3502	0.00	0.00	0.	
Workers' Compensation		3601-3602	0.00	0.00	0.	
OPEB, Allocated		3601-3602	1		i	
			0.00	0,00	0.	
OPEB, Active Employees		3761-3762	0.00	0.00	0.	
Other Employee Benefits	•	3901-3902	00,0	0.00	0	
TOTAL, EMPLOYEE BENEFITS	***************************************	W	0.00	0.00	0	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	О.	
Materials and Supplies		4300	0,00	0.00	0.	
			1!		I .	
Noncapitalized Equipment		4400	0.00	0.00	] 0.	

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-B, Version 5

Description	Resource Godes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0,0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0,00	0.0%
Transfers of Direct Costs		6710	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	4,357.00	4,400.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,357.00	4,400.00	1.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,646,065.00	12,023,498.00	630.4%
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			1,646,065.00	12,023,498,00	630,4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0,00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,650,422.00	12,027,898.00	628.8%
INTERFUND TRANSFERS			7,000,122,00	12,021,000,00	0201070
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,800,000.00	3,800,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,800,000,00	3,800,000,00	0.0%
INTERFUND TRANSFERS OUT			7,777,777	3,223,223,2	
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			2.00		
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%
(o) TOTAL, SOURCES		0015	0,00	0.00	0.0%
USES			0.00	0,00	0.0%
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		7000	0.00	0,00	0.0%
CONTRIBUTIONS			0,00	0,00	0,0%
Contributions from Unrestricted Revenues		8980	0,00	0,00	0.0%
Contributions from Restricted Revenues		8990			
(e) YOTAL, CONTRIBUTIONS		9990	0.00	0.00	0.0%
			00,00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES ( $a - b + c - d + e$ )			3,800,000.00	3,800,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0,00	0,09
4) Other Local Revenue		8600-8799	138,055.00	138,000.00	0.09
5) TOTAL, REVENUES			138,055.00	138,000.00	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	0.60	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0,00	0,00	0.0
8) Plant Services	8000-8999		1,650,422.00	12,027,898.00	628.8
9) Other Cutgo	9000-9999	Except 7600-7699	0,00	0,00	0,0
10) TOTAL, EXPENDITURES		,	1,650,422.00	12,027,898.00	628,8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				· · · · · · · · · · · · · · · · · · ·	
FINANCING SOURCES AND USES (A5 - B10)			(1,512,367.00)	(11,889,898,00)	686.2
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		****			
a) Transfers In		8900-8929	3,800,000,00	3,800,000.00	0.0
b) Transfers Out	,	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0,00	0,0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0,00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	<del>,</del> .		3,800,000,00	3,800,000.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,287,633,00	(8,089,898.00)	-453.6
F. FUND BALANCE, RESERVES			1		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,713,886,00	11,001,519,00	26,3
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			8,713,886.00	11,001,519.00	26,3
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			8,713,886.00	11,001,519.00	26.3
2) Ending Balance, June 30 (E + F1e)			11,001,519,00	2,911,621.00	-73.6
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0,00	0.0
Stores		9712	0,00	0,00	0.0
Prepaid Items		9713	0.00	0.00	0.6
All Others		9719	0,00	0,00	0.0
b) Restricted		9740	0.00	0,00	0.0
c) Committed		v, 7 <b>v</b>	3.00	April 19 19 1	
Stabilization Arrangements		9750	0.00	0.00	0.
			0.00		0.
Other Commitments (by Resource/Object)		9760	0,00	0.00	l ".
d) Assigned			44 404 21.2.2.		
Other Assignments (by Resource/Object)		9780	11,001,519,00	2,911,621.00	-73.
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,

Anahelm Union High Orange County

Total, Restricted Balance

# Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

30 66431 0000000 Form 14 E8BT7JJG8Z(2023-24)

2022-23 Estimated 2023-24 Actuals Budget

Resource Description

> 0.00 0,00

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-B, Version 5

				E8BT7JJC8Z(202			
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	00,00	0.		
3) Other State Revenue		8300-8599	0.00	0,00	0.		
4) Other Local Revenue		8600-8799	1,467,648.00	600,000,00	-59,		
5) TOTAL, REVENUES			1,467,648.00	600,000.00	-59.		
B. EXPENDITURES					4.0		
1) Certificated Salaries		1000-1999	0,00	0.00	0.		
2) Classified Salaries		2000-2999	419,760.00	424,723.00	1,		
3) Employee Benefits		3000-3989	198,695.00	208,311.00	4.		
4) Books and Supplies		4000-4999	1,126,963,00	0,00	-100,		
5) Services and Other Operating Expenditures		5000-5999	79,821.00	15,000.00	-81.		
6) Capital Outley		6000-6999	26,610,709.00	43,314,488,00	69.		
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	6.00	0.00			
9) TOTAL, EXPENDITURES		7300-7388		recorded to the lateral			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			27,334,938.00	43,962,522,00	60.		
INANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(25,887,290.00)	(43,362,522.00)	67.		
1) Interfund Transfers							
a) Transfers In		8000 6000	40.074.00	,			
b) Transfers Out		8900-8929	12,671,00	0.00	-100.		
•		7600-7629	12,672.00	0.00	-100.		
2) Other Sources/Uses					,		
s) 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 (DEGREASE) IN FUND BALANCE (C + D4)			(25,867,291,00)	(43,362,522,00)	67.		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	70,315,063,00	44,447,772,00	-36		
b) Audit Adjustments		9793	0.00	0.00	0		
c) As of July 1 - Audited (F1a + F1b)			70,315,063.00	44,447,772.00	-36		
d) Other Restatements		9795	0.00	0.00	0.		
e) Adjusted Beginning Balance (F1c + F1d)		5.55	70,315,063,00	44,447,772.00	-36.		
2) Ending Balance, June 30 (E + F1e)			44,447,772.00	1,085,250.00	-97		
Components of Ending Fund Balance			44,447,172.00	1,000,200,00	-51		
a) Nonspendable							
Revolving Cash		9711	0,00	0.00	0		
Stores		9712	0.00	0,00			
Prepaid Items		9713	0.00	0,00	0		
All Others		9719	0.00	0.00	0		
b) Restricted		9740	0.00	0,00	0		
c) Committed							
Stabilization Arrangements		9750	0.00	0,00	0		
Other Commitments		9760	0,00	0.00	0		
d) Assigned							
Other Assignments		9780	44,447,772,00	1,085,250.00	-97		
a) Unassigned/Unappropriated							
Reserve for Economic Uncertainties		9789	0.00	0.00	0		
Unassigned/Unappropriated Amount		9790	0.00	0.00	in visibilizati. O		
onassigneoronappropriated Amount		9790	0.00	0.00			
1) Cash							
a) in County Treasury		9110	0,00				
Fair Value Adjustment to Cash in County Treasury     Party		9111	9.00				
b) in Banks		9120	9.00				
o) in Revolving Cash Account		9130	0,00		1		
d) with Fiscal Agent/Trustee		9135	0,00				
			i e	ı	I		
e) Collections Awaiting Deposit		9140	0,00	ļ			
e) Collections Awaiting Deposit  2) Investments		9140 9150	0,00				

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

File: Fund-D, Version 5

Description	Resource Codes	Object Gudes	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) Prepald 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		3430	0.00		
I. LIABILITIES			0.00		
		0700	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	İ	
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			† <u>†</u>		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	1	
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	E .	
TOTAL, FEDERAL REVENUE		0290	1 :	0.00	0.0
			0.00	0.00	0.0
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8675	0,00	0.00	0.0
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0,00	0.00	9,0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.6
Prior Years' Taxes		8617	0.00	0,00	0.4
Supplemental Taxes					
Non-Ad Valorem Taxes		8618	0.00	0.00	0.0
•					
Parcel Taxes		8621	0.00	0.00	0.1
Other		8622	0,00	0,00	0,
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0,00	0.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	O.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Leases and Rentals		8650	1.00	0,00	-100.
Interest		8660	1,466,839.00	600,000.00	-59.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.
Other Local Revenue					0.
All Other Local Revenue		8699	808,00	0.00	100
			1	0,00	-100.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			1,467,648,00	600,000,00	-59.
TOTAL, REVENUES			1,467,648.00	600,000,00	-59,
CLASSIFIED SALARIES			1		
Classified Support Salaries		2200	0.00	0,00	0.
Classified Supervisors' and Administrators' Salaries		2300	419,750,00	424,723,00	1,
Clerical, Technical and Office Salaries		2400	0.00	0.00	0,

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			419,760.00	424,723,00	Difference
EMPLOYEE BENEFITS		-	410,100,00	424,725,00	1
STRS		3101-3102	0,00	0.00	0.0
PER8		3201-3202	105,375,00	113,316,00	7.6
OASDI/Medicare/Alternative		3301-3302	31,775,00	32,491,00	2.3
Health and Welfare Benefits		3401-3402			
Unemployment Insurance			49,292.00	51,827,00	5.1
Workers' Compensation		3501-3502	2,077.00	212.00	-89.6
OPEB, Allocated		3601-3602	10,176.00	10,465.00	2,8
OPEB, Active Employees		3701-3702	0.00	0.00	0.0
• • •		3751-3752	0.00	0.00	0,1
Other Employee Benefits		3901-3902	0.00	0,00	0,1
TOTAL, EMPLOYEE BENEFITS			198,695.00	208,311.00	4,1
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0,00	0.00	0,1
Materials and Supplies		4300	748,613.00	0.00	-100.
Noncapitalized Equipment	•	4400	377,350.00	0.00	-100,0
TOTAL, BOOKS AND SUPPLIES			1,125,963,00	0.00	-100.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0,00	0.00	0,1
Travel and Conferences		5200	0.00	0.00	о.
Insurance		5400-6450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,097.00	0.00	-100.
Transfers of Direct Costs		6710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	34,724.00	15,000.00	-56,
Communications		5900	0,00	0,00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,821.00	15,000.00	-81,
CAPITAL OUTLAY					
Land		6100	7,760,428,00	147,890.00	-98.
Land Improvements		6170	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	17,148,943.00	43,168,598.00	151.
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0,
Equipment		6400	611,338,00	0.00	-100
Equipment Replacement		6600	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	1
Subscription Assets		8700			0.
TOTAL, CAPITAL OUTLAY		6700	0.00	0.00	0.
******			25,510,709.00	43,314,488.00	69.
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0,
Debt Service					
Repayment of State School Building Fund Ald - Proceeds from Bonds		7435	0.00	0.00	0,
Debt Service - Interest		7438	0,00	0.00	0.
Other Debt Service - Principal		7439	0.00	0,00	o.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.
TOTAL, EXPENDITURES			27,334,938.00	43,962,522.00	60.
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	12,671.00	0.00	-100
(a) TOTAL, INTERFUND TRANSFERS IN			12,671.00	0.00	-100
INTERFUND TRANSFERS OUT			1		
From: All Other Funda To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	12,672,00	0.00	-100
(b) TOTAL, INTERFUND TRANSFERS OUT			12,672.00	0.00	-100
OTHER SOURCES/USES		10-10-20			i
SOURCES			1		
Proceeds					
Proceeds from Sale of Bonda		8951	0.00	0,00	0
Proceeds from Disposal of Capital Assets		8953	0.00	0,00	0
Trocedos front Disposar of Capital Assets					
Other Sources		*****		2,00	

California 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
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0,00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0,00	0.00	0.0%
All Other Financing Sources	,	8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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%
(a) TOTAL, CONTRIBUTIONS			0,00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1.00)	0.00	-100.0%

Description	Function Codes	Object Godes	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	1,467,648.00	600,000.00	-59,1%
5) TOTAL, REVENUES			1,467,648.00	600,000.00	-59,1%
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	0.09
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	00,00	0.0
7) General Administration	7000-7999		0,00	0,00	0.0
8) Plant Services	8000-8999		27,334,938.00		
9) Other Outgo	9000-9999	Event 7000 7000	1	43,962,522.00	60.8
10) TOTAL, EXPENDITURES	8000-3888	Except 7600-7699	0,00	0,00	0,0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			27,334,938.00	43,962,522,00	60,8
FINANCING SOURCES AND USES(AS -B10)			(26,867,290.00)	(43,362,522.00)	67,6
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,671.00	0,00	-100.0
b) Transfers Out		7600-7629	12,672.00	0.00	-100,0
2) Other Sources/Uses			<u> </u>		
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)		***************************************	(25,867,291.00)	(43,362,522,00)	67.6
F, FUND BALANCE, RESERVES			(20,001,201.00)	(-10,002,022,00)	01,0
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,315,063,00	44,447,772.00	-36.8
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)		2743	70,315,063.00		0.0
d) Other Restalements		0.705	1	44,447,772.00	-36.8
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0
· · · · · · · · · · · · · · · · · · ·			70,315,063.00	44,447,772.00	-36.8
2) Ending Balance, June 30 (E + F1e)			44,447,772.00	1,085,250.00	-97.6
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0,00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,447,772.00	1,085,250.00	-97.6
e) Unassigned/Unappropriated				首点 性學問題	
Reserve for Economic Uncertaintles		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,0

Anahelm Union High Orange County

#### Budgel, July 1 Building Fund Exhibit: Restricted Balance Deteil

30 66431 0000000 Form 21 E8BT7JJC8Z(2023-24)

Total, Restricted BalanceEast Description2022-23 Estimated 2023-24 Actuals BudgetTotal, Restricted Balance0.000.00

					E8BT7JJC8Z(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	0.00	0,00	0,0%
4) Other Local Revenue		8600-8799	6,964,650,00	6,877,791,00	-1.2%
5) TOTAL, REVENUES			6,964,650.00	6,877,791,00	-1.2%
B. EXPENDITURES					•
1) Certificated Salaries		1000-1999	0.00	0.00	0,0%
2) Classified Salaries		2000-2999	41,467.00	41,465.00	0.0%
3) Employee Benefits		3000-3999	23,777.00	24,685.00	3.8%
4) Books and Supplies		4000-4999	0.00	0,00	0.09
5) Services and Other Operating Expenditures		5000-5999	21,392.00	13,600.00	-36.49
6) Capital Outlay		6000-6999	5,310,487,00	13,874,258,00	161.39
7) Other Outgo (excluding Transfers of Indirect Costs)			l :		
•		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			5,397,123,00	13,954,008.00	158,69
FINANCING SOURCES AND USES (A5 - B9)			1,567,527,00	(7,076,217.00)	-551,4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0,00	0.09
b) Transfers Out		7600-7629	2,786,016.00	2,626,338.00	-5,7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.05
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,786,016,00)	(2,626,338,00)	-5.79
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,218,489,00)	(9,702,555,00)	696,3%
F. FUND BALANCE, RESERVES			(1/210/100100)	(0)/02/02/02/	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	00 040 005 00	04 705 000 00	4
b) Audit Adjustments			26,013,695,00	24,795,206.00	-4.79
		9793	0.00	0.00	0,09
c) As of July 1 - Audited (F1a + F1b)			26,013,695.00	24,795,206.00	-4.79
d) Other Restatements		9795	0.00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			26,013,695,00	24,795,208,00	-4.79
2) Ending Balance, June 30 (E + F1e)			24,795,206.00	15,092,651.00	-39,19
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0,00	0,00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0,00	0.00	0,09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	24,795,206,00	15,092,651.00	-39.19
c) Committed		V. 10	2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,002,001.00	, with a second
Stabilization Arrangements		9750	0,00	0.00	0.09
Other Commitments		9760	Salva a really billion.	0.00	and the second the second
d) Assigned		9700	0.00	00,00	0.09
. •					
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertaintles		9789	0,00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	9.0
3. 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 Awalting Deposit		9140	0.00		
2) Investments					
·		9150	0.00		
3) Accounts Receivable		9200	0.00	1	

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					E8BT7JJC8Z(2023-24)	
Description	esource 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) Prepald 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 Oulflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIAB(LITIES						
1) Accounts Payable		9600	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 Rellef Subventions						
Restricted Levies - Other						
Homeowners' Exemptions		8575	0,00	0.00	0.0	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0,0	
All Other State Revenue		8590	0.00	0.00	0,0	
TOTAL, OTHER STATE REVENUE		i	0.00	0.00	0,0	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll		8615	0.00	0.00	0,0	
Unsecured Roll		8616	0.00	0.00	0.0	
Prior Years' Taxes		8617	0.00	0.00	0.0	
Supplemental Taxes		8618	0.00	0.00	0.0	
Non-Ad Valorem Taxes						
Parcel Taxes		8621	0.00	0.00	0.0	
Other		8622	0.00	0,00	0.0	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,387,702.00	4,385,791.00	0.4	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0,00	0,4	
Sales						
Sale of Equipment/Supplies		8631	0,00	00,0	0,	
Interest		8660	658,215.00	<b>640,</b> 000.00	-3.	
Net increase (Decrease) in the Fair Value of investments		8662	0.00	0.00	0.	
Fees and Contracts						
Mitigation/Developer Fees		8681	2,018,733.00	1,952,000.00	-3.:	
Other Local Revenue						
All Other Local Revenue		8699	0,00	0,00	0.	
All Other Transfers in from All Others		8799	0.00	0.00	0.	
TOTAL, OTHER LOCAL REVENUE			8,964,650.00	6,877,791.00	-1.	
TOTAL, REVENUES			6,964,650,00	6,877,791,00	-1.	
CERTIFICATED SALARIES				$\neg$		
Other Certificated Salaries		1900	0,00	0,00	0.	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0,00	0.	
Clerical, Technical and Office Salaries		2400	41,467.00	41,465.00	0.	
Other Classified Salaries		2900	0.00	0.00	0.0	

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

					E8BT7JJC8Z(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			41,467.00	41,465.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,521,00	11,063.00	5.2%
OASDI/Medicare/Alternative		3301-3302	3,172.00	3,172,00	0,0%
Health and Welfare Benefits		3401-3402	8,823.00	9,407.00	6.6%
Unemployment Insurance		3501-3502	207.00	21.00	-89.9%
Workers' Compensation		3601-3602	1,054.00	1,022.00	-3.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0,00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,777.00	24,685.00	3.8%
BOOKS AND SUPPLIES		• • • • • • • • • • • • • • • • • • • •			
Approved Textbooks and Core Curricula Materials		4100	0.00	0,00	0.0%
Books and Other Reference Materials		4200		0.00	0.0%
Materials and Supplies		4300	0.00	and the second of the second	and the second of the second of
			0.00	0.00	0.0%
Noncepitalized Equipment		4400	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0,00	0.00	0.0%
Travel and Conferences		5200	0.00	0,00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0,00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0,0%
Professional/Consulting Services and Operating Expenditures		5800	21,392.00	13,600,00	-36,4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,392.00	13,600,00	-36,4%
CAPITAL OUTLAY					
Land		6100	11,700,00	121,372.00	937,4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,298,787.00	13,752,886,00	159,5%
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		0700	5,310,487.00	13,874,258.00	161.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0,010,401,00	10,07-1/200100	101.0%
Other Transfers Out				•	
All Other Transfers Out to All Others		7000	D 00	0.00	2 00
		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			5,397,123,00	13,954,008.00	158.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfered Transform Out		7619	2,786,016,00	2,626,338.00	-5.79
Other Authorized Interfund Transfers Out		7015	7		
(b) TOTAL, INTERFUND TRANSFERS OUT		7015	2,786,016,00	2,626,338,00	-5.7%
				· ·	-5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT		7015		· ·	-5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		7013		· ·	-5.79
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES		8953	2,786,016,00	2,626,338.00	-5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Proceeds				· ·	-5.7°
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Proceeds Proceeds from Disposal of Capital Assets			2,786,016,00	2,626,338.00	

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

File: Fund-D, Version 5

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		<b>765</b> 1	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)			(2,786,016,00)	(2,626,338,00)	-6.7%

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	6,964,660.00	6,877,791.00	-1.2%
5) TOTAL, REVENUES			6,964,660.00	6,877,791,00	-1,2%
B. EXPENDITURES (Objects 1000-7999)				1.1	
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	9.0%
7) General Administration	7000-7999		86,636,00	79,750.00	-7,9%
8) Plant Services	8000-8999		5,310,487.00	13,874,258.00	161.3%
9) Other Outgo	9000-9999	Except 7600-7699	0,00	0.00	0.0%
10) TOTAL, EXPENDITURES	3000-3333	Ехоорі 7000-7033	5,397,123.00	13,954,008.00	158.5%
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0,307,123.00	15,354,000,00	100,076
FINANCING SOURCES AND USES(A5 -B10)			1,567,527.00	(7,076,217.00)	-551.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,786,016.00	2,626,338.00	-5.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,786,016.00)	(2,626,338.00)	-5.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,218,489.00)	(9,702,555.00)	696,3%
F. FUND BALANCE, RESERVES			(,,=,,	(-),,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,013,695,00	24,795,206.00	-4.7%
b) Audit Adjustments		9793	9.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		4100	26,013,696,00	24,795,206.00	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
•		8795		24,795,206.00	
e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)			26,013,695,00		-4.7%
, ,			24,795,206.00	15,092,651.00	-39.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	00,0	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	24,795,206,00	15,092,651,00	-39.1%
e) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					1
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%

Anaheim Union High Orange County

#### Budget, July 1 Cepital Facilities Fund Exhibit: Restricted Balance Detail

30 66431 0000000 Form 25 E8BT7JJC8Z(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	24,795,206.00	15,092,651.00
Total, Restricted Balance		24,795,206,00	15,092,651.00

	Exhaummas by o				E8BT7JJC8Z(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES			1.1		
1) LGFF Sources		8010-8099	00,00	0.00	0.0
2) Federal Revenue		8100-8299	0,00	0.00	0,0
3) Other State Revenue		8300-8599	11,857,335.00	0.00	-100.0
4) Other Local Revenue		8600-8799	19,112.00	15,000,00	-21,5
5) TOTAL, REVENUES			11,876,447.00	15,000.00	-99.9
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0,00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) 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		6000-5999	1,122.00	1,000.00	-10.9
6) Capital Cutlay		6000-6999	0,00	0.00	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	
9) TOTAL, EXPENDITURES		1300-1388	0.00	The state of the second of	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			1,122.00	1,000.00	-10.:
FINANCING SOURCES AND USES (A5 - B9)			11,875,325,00	14,000,00	-99,9
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.4
b) Transfers Out		7600-7629	11,837,576.00	0,00	-100.
2) Other Sources/Uses					
a) Sources		8930-8979	0,00	0.00	0,
b) Usea		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,837,576.00)	0.00	-100,
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,760.00	14,000.00	-62,
F. FUND BALANCE, RESERVES		**			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0,00	37,750.00	N
b) Audit Adjustments		9793	0,00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)		0,55	0.00	37,750.00	, ,
d) Other Restatements		9796	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)		9790		i	0.
			0.00	37,750.00	N .
2) Ending Balance, June 30 (E + F1e)			37,750.00	51,750.00	37.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0,00	0.
Prepaid Items		9713	0.00	0,.00	0.
All Others		9719	0,00	0,00	0.
b) Restricted		9740	37,750.00	51,750.00	37.
c) Committed					
Stabilization Arrangements		9750	0,00	0.00	0.
Other Commitments		9760	0,00	00,00	0.
d) Assigned					
Other Assignments		9780	0.00	0.00	o.
e) Unassigned/Unappropriated		0100			lamsa taati
Reserve for Economic Uncertainties		9789	6.00	0.00	
			0.00	The way to the second of	0.
Unassigned/Unappropriated Amount 3. ASSETS		9790	9.00	0,00	0,
5. ASSETS 1) Cesh					
		2440			
a) In County Treasury		9110	0.00		İ
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		9136	0,00		
				i	
e) Collections Awaiting Deposit		9140	0,00		1
		9140 9150	0.00 0.00		

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

					E8BT7JJC8Z(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Gov emment		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	j	
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					
School Facilities Apportionments		8545	11,857,336,00	0.00	-100,0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0,0%
All Other State Revenue		8590	0.00	0.00	0,0%
TOTAL, OTHER STATE REVENUE			11,867,335,00	0.00	-100,0%
OTHER LOCAL REVENUE		*****			
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,112.00	15,000.00	-21.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,00	0.00	0.0%
Other Local Revenue		0002	0.00	0.00	5.07
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		0/55	19,112.00	16,000,00	-21.5%
TOTAL, REVENUES			11,876,447.00	15,000.00	-99.9%
			11,870,447.00	10,000.00	-55.570
CLASSIFIED SALARIES Classified Support Salaries		2200	0,00	0,00	0.0%
Classified Supervisors' and Administrators' Salaries				1	
Classified Supervisors and Administrators Salaries  Clerical, Technical and Office Salaries		2300	0,00	0,00	0,0%
Clerical, Technical and Office Salaries Other Classified Salaries		2400	0,00	0.00	0.0%
		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			00,0	0.00	0.0%
EMPLOYEE BENEFITS			_	_	_
STRS		3101-3102	0.00	00,0	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	9.00	0.09
Unemploy ment insurance		3501-3502	0.00	0.00	0,09
Workers' Compensation		3601-3602	0.00	0.00	0.03
OPEB, Allocated		3701-3702	0.00	0.00	0,01
OPEB, Active Employees		3761-37 <b>62</b>	0.00	0,00	0.09
Other Employee Benefits		3901-3902	0,00	0,00	0,09
TOTAL, EMPLOYEE BENEFITS			0,00	00,0	0.0%
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES	<u></u>		0,00	0,00	0.0%
		4200	0,00	0,00	0.0%

Callfornia Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

			<u> </u>		E8BT7JJC8Z(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	6.0
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	1,122.00	1,000.00	-10.9
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,122.00	1,900,00	-10,9
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0,00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0,00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7211	0.00	0.00	
To JPAs				i	0,0
		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			1,122.00	1,000.00	-10.9
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,0
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.0
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund	•	7613	0,00	0,00	0.0
Other Authorized Interfund Transfers Out		7619	11,837,575.00	0.00	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT			11,837,575,00	0.00	-100,0
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	0,1
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.
Proceeds from Leases		8972	0.00	0.00	0,1
Proceeds from Lease Revenue Bonds		8973	0,00	0.00	0,1
Proceeds from SBITAs		8974	0.00	0.00	0,1
All Other Financing Sources		8979	0,00	0.00	0,
(c) TOTAL, SOURCES		0015	9,00	0.00	0.
USES			3.00	0.00	0.
Transfers of Funds from Lapsed/Reorganized LEAs		7054			_
• -		7651	0,00	0,00	0.0
(d) TOTAL, USES			0.00	0.00	0.1
CONTRIBUTIONS Contributions from Universidated Box on the		***			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

### Budget, July 1 County School Facilities Fund Expenditures by Object

30 66431 0000000 Form 35 E8BT7JJC8Z(2023-24)

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)			(11,837,575,00)	0.00	-100.0%

The state of the s					E0B1733G6Z(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	11,857,335,00	0,00	-100.0%
4) Other Local Revenue		8600-8799	19,112.00	15,000,00	-21.5%
5) TOTAL, REVENUES			11,876,447.00	15,000,00	-99,9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Anollary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0,00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,122.00	1,000.00	-10.9%
9) Other Oulgo	9000-9999	Except 7600-7699	0,00	0.00	0.0%
10) TOTAL, EXPENDITURES	0000 0000	Except 1000 1000	1,122.00	1,000.00	-10,9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES(A6 -B10) D. OTHER FINANCING SOURCES/USES			11,875,325.00	14,000,00	-99,9%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00		
•		7000-7029	11,837,575.00	0.00	-100.0%
2) Other Sources/Uses		8444 POTE			
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			(11,837,575.00)	0.00	-100.0%
E, NET (NGREASE (DEGREASE) IN FUND BALANCE(C + D4)			37,750.00	14,000.00	-62.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Batance		A-10.4		47.750.00	
a) As of July 1 - Unaudited		9791	0,00	37,750.00	Nev
b) Audit Adjustments		9793	0.00	0.00	0.0%
o) As of July 1 - Audited (F1a + F1b)			0.00	37,750.00	Nev
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	37,750.00	Nev
2) Ending Balance, June 30 (E + F1e)			37,750.00	51,750.00	37.19
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	37,750,00	51,750,00	37,1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated			机圆板电流机 计记	DATES RELITE	
Reserve for Economic Uncertainties		9789	0,00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.09

#### Budget, July 1 County School Facilities Fund Exhibit: Restricted Balance Detail

36 66431 0000000 Form 35 E8BT7JJC8Z(2023-24)

	Resource	Eati	2-23 mated wals	2023-24 Budget
	7710	State School Facilities Projects 37,1	/50,00	61,750,00
Total, Restricted Balance		37,	/50,00	51,750,00

### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

30 66431 0000600 Form 40 E8BT7JJC8Z(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated	2023-24 Budget	Percent
			Actuals		Difference
A, REVENUES		0010 0000	5.00		
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	895,311,00	320,000,00	-64,3%
5) TOTAL, REVENUES			895,311.00	320,000.00	-64.3%
B. EXPENDITURES					No.
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,838.00	10,500.00	-66.09
6) Capital Outlay		6000-6999	10,097,238.00	24,605,148.00	143,79
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,240,406.00	2,626,338.00	17.25
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	0.09
9) TOTAL, EXPENDITURES		1000-1022	12,368,482.00	27,241,986.00	120.39
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			12,300,402.00	27,241,200,00	120,97
FINANCING SOURCES AND USES (A5 - B9)			(11,473,171.00)	(26,921,986.00)	134.79
D, OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,623,592,00	2,626,338.00	-82.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
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		0000 0000	14,623,592,00	2,626,338.00	-82,0
P. 1 10011011111111111111111111111111111					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,150,421,00	(24,295,648.00)	-871.29
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,398,772,00	41,549,193,00	8,25
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			38,398,772.00	41,549,193.00	8.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			38,398,772,00	41,549,193.00	8.2
2) Ending Balance, June 30 (E + F1e)			41,549,193.00	17,253,545,00	-58.5
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0
•			er e e e e e e e e e e e e e e	land the same of the top of	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
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		9760	0,00	0,00	0.0
			0,00		
Other Commitments		9760	0.00	0.00	0.0
		9760		0,00	0,0
Other Commitments d) Assigned			0.00		
Other Commitments d) Assigned Other Assignments		9760 9780		0,00 17,253,545.00	-58.5
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated		9780	0.00 41,549,193.00	17,253,545.00	-58.5
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9780 9789	0.00 41,549,193.00 0.00	17,253,545.00 0.00	-58.6 0.0
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9780	0.00 41,549,193.00	17,253,545.00	-58.t
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS		9780 9789	0.00 41,549,193.00 0.00	17,253,545.00 0.00	-58.t
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Casti		9780 9789 8790	0.00 41,549,193.00 0.00 6.00	17,253,545.00 0.00	-58.t
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) In County Treasury		9780 9789	0.00 41,549,193.00 0.00 0.00	17,253,545.00 0.00	-58.t
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cast		9780 9789 8790	0.00 41,549,193.00 0.00 6.00	17,253,545.00 0.00	-58,i
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) In County Treasury		9780 9789 9790	0.00 41,549,193.00 0.00 0.00	17,253,545.00 0.00	-58.t
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9780 9789 9790 9110 9111	0.00 41,549,193.00 0.00 0.00	17,253,545.00 0.00	-58.t
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) In County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) In Banks		9780 9789 9790 9110 9111 9120	0.00 41,549,193.00 0.00 0.00 0.00 0.00 0.00	17,253,545.00 0.00	-58.t
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) In County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) In Banks c) In Revolving Cash Account d) with Fiscal Agent/Trustee		9760 9769 9790 9110 9111 9120 9130 9135	0.00 41,549,193.00 0.00 0.00 0.00 0.00 0.00 0.00	17,253,545.00 0.00	-58.t
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) In County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) In Banks c) In Revolving Cash Account		9780 9789 8790 9110 9111 9120 9130	0.00 41,549,193.00 0.00 0.00 0.00 0.00 0.00	17,253,545.00 0.00	

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

E8BT7					
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	1	
6) Stores		9320	0,00		
7) Prepald Expenditures		9330	0,00		
8) Other Current Assets		9340	9,00		
9) Lease Receivable		9380	9,00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00	ŀ	
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		
•			l l		
4) Current Loans		9640	0.00		-
5) Unearned Revenue		9650	0.00		•
6) TOTAL, LIABILITIES			0,00		
J. DEFERRED INFLOWS OF RESOURCES			į l		
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	0.09
TOTAL, FEDERAL REVENUE			0,00	0.00	0.0
OTHER STATE REVENUE					
Pasa-Through Revenues from State Sources		8587	0.00	0,00	0,0
Celifornia 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	Al) Other		0.00	0.00	0.0
			0,00	0,05	0,0
OTHER LOCAL REVENUE					
Other Local Revenue					0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Sales					
Sale of Equipment/Supplies		8631	0.00	0,00	0.0
Leases and Rentals		8650	0.00	0.00	0,0
Interest		8660	895,311.00	320,000.00	-64.3
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			895,311,00	320,000.00	-64.3
TOTAL, REVENUES			895,311.00	320,000,00	-64.3
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			1		
STRS		3101-3102	0.00	0.00	0,0
PERS		3201-3202	0.00	0.00	0.0
CASDI/Medicare/Alternative		3301-3302	0,00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0,00	0.4
Unemployment insurance		3501-3602	0,00	0.00	0.
Workers' Compensation		3601-3602	0,00	0.00	o.
OPEB, Allocated		3701-3702	0,00	0.00	O.
OPEB, Active Employees		3751-3762	0.00	0.00	0.
Other Employee Benefits		3901-3902	0,00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0,00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0,00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0,00	0,00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Tray el and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-6460	0.00	0.00	0.0%	
Operations and Housekeeping Services		6500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,834.00	0.00	-100.0%	
Transfers of Direct Costs		6710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,0%	
Professional/Consulting Services and Operating Expenditures		6800	20,004,00	10,500.00	-47.5%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,838.00	10,500.00	-66,0%	
CAPITAL OUTLAY						
Land		6100	64,330.00	0.00	-100,0%	
Land Improvements		6170	0.00	0.00	0,0%	
Buildings and Improvements of Buildings		6200	10,032,908.00	24,605,148.00	145.29	
Books and Media for New School Libraries or Major Expansion of School Libraries		63 <b>00</b>	0.00	0.00	0.09	
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			10,097,238.00	24,605,148.00	143,79	
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	0.09	
To JPAs		7213	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7299	0.00	0.00	0.09	
Debt Service						
Debt Service - Interest		7438	1,150,406.00	1,366,338.00	1 <b>8.</b> 89	
Other Debt Service - Principal		7439	1,090,000,00	1,260,000.00	15.6%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1100	2,240,406.00	2,626,338.00	17.2%	
TOTAL, EXPENDITURES			· · · · · · · · · · · · · · · · · · ·		120.39	
INTERFUND TRANSFERS			12,368,482.00	27,241,986.00	120,37	
INTERFUND TRANSFERS IN						
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0,0%	
Other Authorized Interfund Transfers In		8919				
(a) TOTAL, INTERFUND TRANSFERS IN		9919	14,623,592,00	2,626,338.00	-82.0%	
INTERFUND TRANSFERS OUT			14,623,592.00	2,626,338,00	-82,0%	
From: Special Reserve Fund To: General Fund/CSSF		7040			0.50	
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7612	0,00	0.00	0.0%	
		7613	0.00	0.00	0.09	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09	
(b) TOTAL, INTERFUND TRANSFERS OUT		THE WALLES	0,00	0,00	0.09	
OTHER SOURCES/USES SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.09	
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	0.09	
Proceeds from SBITAs		8974	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
All Other I manding additions		***				
(c) TOTAL, SOURCES			0.00	0.00	0.0%	

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

File: Fund-D, Version 5

#### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

30 66431 0000000 Form 40 E8BT7JJC8Z(2023-24)

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					7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
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)			14,623,592.00	2,626,338.00	-82.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A, REVENUES	•				
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0,00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	895,311.00	320,000,00	-64,3
5) TOTAL, REVENUES			895,311.00	320,000.00	-64.3
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		10,128,076.00	24,615,648.00	143.0
9) Other Outgo	9000-9999	Except 7600-7699	2,240,406.00	2,626,338.00	17,3
10) TOTAL, EXPENDITURES	3000-3355	Except / 600-7698	12,368,482.00	27,241,986.00	120.:
· · · · · · · · · · · · · · · · · · ·			12,300,402,00	27,241,866,00	120.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OT FINANCING SOURCES AND USES(A5 -B10)	HEK		(11,473,171.00)	(26,921,986.00)	134.7
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,623,592.00	2,626,338,00	-82,
b) Transfers Out		7600-7629	0.00	0.00	0.
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	o.
b) Uses		7630-7699	0.00	0.00	c.
3) Contributions		8980-8999	0,00	0,00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0553	14,623,592,00	2,626,338,00	-82,0
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			3,150,421,00	(24,295,648,00)	-871,
F. FUND BALANCE, RESERVES			3,130,421,00	(24,250,040,00)	-071,
1) Beginning Fund Balance					
		0704	DD 000 770 00	44 540 400 00	
a) As of July 1 - Unaudited		9791	38,398,772.00	41,549,193.00	8,
b) Audit Adjustments		9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			38,398,772.00	41,549,193.00	8.
d) Other Restatements		9795	0.00	0,00	0.
e) Adjusted Beginning Balance (F1c + F1d)			38,398,772.00	41,549,193.00	8.
2) Ending Balance, June 30 (E + F1e)			41,549,193.00	17,253,545,00	-58.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0,00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepald Items		9713	0.00	0,00	0.
All Others		9719	0.00	0.00	ο.
b) Restricted		9740	0.00	0.00	o.
c) Committed					Leading transfer
Stabilization Arrangements		9750	0,00	0.00	.0.
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.
d) Assigned		1.77			
Other Assignments (by Resource/Object)		9780	41,549,193.00	17,253,545.00	-58.
e) Unassigned/Unappropriated		2100	11,010,100,00	1, 1200,040.00	
Reserve for Economic Uncertainties		9789	6.00	200	0
Unassigned/Unappropriated Amount		9790	0.00	0.00	20.2777. 25% 0

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

30 66431 0000000 Form 40 E8BT7JJC8Z(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance			0,00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES				,	
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0,00	0.0
4) Other Local Revenue		8600-8799	17,445,076,00	19,964,688,00	14.4
5) TOTAL, REVENUES			17,445,076.00	19,964,588,00	14,4
B. EXPENDITURES			17,440,070,00	13,304,500,00	170,70
1) Certificated Salaries		4000 4000	0.00	0.00	
·		1000-1999	0.00	0.00	0.6
2) Classified Salaries		2000-2999	0.00	0.00	0,0
3) Employee Benefits		3000-3989	0.00	0.00	0.1
4) Books and Supplies		4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.
6) Capital Outlay		6000-6999	0.00	0,00	0.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,077,013.00	19,417,538,00	-3.5
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.1
9) TOTAL, EXPENDITURES			20,077,013.00	19,417,538.00	-3.:
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(2,631,937.00)	547,050,00	-120.
1) Interfund Transfers					
a) Transfers in		8000 8000			_
,		8900-8929	0.00	0,00	0,
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			0.00	0,00	0.
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,631,937,00)	547,050,00	-120,
F, FUND BALANCE, RESERVES			(11/201,001,007	211,222,122	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,842,543,00	15,210,606.00	-14,:
b) Audit Adjustments		9793	0.00	0.00	0,
c) As of July 1 - Audited (F1a + F1b)			17,842,543.00	15,210,606.00	-14.
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			17,842,543.00	16,210,606,00	-14.
2) Ending Balance, June 30 (E + F1e)			15,210,606.00	15,757,656.00	3.
Components of Ending Fund Balance		i			
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0
			The second second second	l in Aller Services (A.A.) in Property	
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	Ò,
All Others		9719	0,00	0.00	.0.
b) Restricted		9740	15,210,606.00	15,757,656,00	3.
c) Committed				REPRESENTATION OF	
Stabilization Arrangements		9750	00,00	0.00	0.
Other Commitments		9760	0.00	0.00	0.
d) Assigned					
Other Assignments		9780	0.00	200	0.
		9100		0,00	kanaan, kan
e) Unassigned/Unappropriated			발표성 보기 (함		
Reserve for Economic Uncertainties		9789	0.00	0.00.	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
3. ASSETS		•		·	<u> </u>
1) Cash					
al la Causalia Tananiana		9110	0,00		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treasury				1	l
1) Fair Value Adjustment to Cash in County Treasury			9.00	ĺ	ı
Fair Value Adjustment to Cash in County Treasury     Banks		9120	0,00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account		9120 9130	0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9120 9130 9135	0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9120 9130 9136 9140	0.00 0.00 0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9120 9130 9135	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

E8I					
Description Resource Cod	des 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		
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	8000				
		0,00	<u> </u>		
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) - (16 + J2)		0.00			
FEDERAL REVENUE					
All Other Federal Revenue	8290	0.00	0.00	0,09	
TOTAL, FEDERAL REVENUE		0.00	0.00	0.09	
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions	8571	0,00	0.00	0.09	
Other Subventions/In-Lieu Taxes	8672	0,00	0,00	0.09	
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.09	
OTHER LOCAL REVENUE				<del></del>	
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies			ļ		
Secured Roll	8611	17,039,927.00	19,559,439.00	14.85	
Unsecured Roll	8612	0.00	0.00	0.09	
Prior Years' Taxes	8613	399,720.00	399,720.00	0.09	
Supplemental Taxes			-	0.09	
Penalties and Interest from Delinquent Non-LCFF Taxes	8614 8629	0.00	0.00		
·	8629 8660	0,00 5,429,00	0,00 5,429.00	0.09	
Interest			,		
Net Increase (Decrease) In the Fair Value of Investments	8662	0,00	0,00	0,09	
Other Local Revenue					
All Other Local Revenue	8699	0,00	0.00	0.09	
All Other Transfers In from All Others	8799	0,00	0.00	0.09	
TOTAL, OTHER LOCAL REVENUE		17,445,076.00	19,964,688.00	14.49	
TOTAL, REVENUES		17,445,076.00	19,964,588.00	14.4	
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433	10,690,000.00	10,555,000,00	-1.3	
Bond Interest and Other Service Charges	7434	9,387,013.00	8,862,638.00	-5.6	
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)		20,077,013.00	19,417,538,00	-3,3	
TOTAL, EXPENDITURES	A - B -	20,077,013.00	19,417,538.00	-3.3	
INTERFUND TRANSFERS		20,077,010.00	15,417,030,00	-3,0	
INTERFUND TRANSFERS IN		<b> </b>		l	
	8040	9.55	0.00	o m	
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	me : -				
From: Bond Interest and Redemption Fund To: General Fund	7614	0.00	0.00	0.09	

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

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

30 66431 0000000 Form 51 E8BT7JJC8Z(2023-24)

Description	Resource Godes	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					
SOURGES					
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%

cription Function Codes Object Codes		2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A, REVENUES			1 1 1 1 1 1 1 1	· i	
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	17,445,076,00	19,964,588,00	14.4
5) TOTAL, REVENUES			17,445,076,00	19,964,588.00	14.4
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	0.6
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		6,00	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	20,077,013.00	19,417,538,00	-3.3
10) TOTAL, EXPENDITURES	0000-0000	Exacht 1000-1009	20,077,013.00	19,417,538,00	-3.3 -3.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			20,077,010,00	19,411,000,00	-3,0
FINANCING SOURCES AND USES(A5 -B10)			(2,631,937,00)	647,050,00	-120.8
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	9,00	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)			(2,631,937.00)	547,050,00	-120,8
F. FUND BALANCE, RESERVES	***************************************				
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,842,543.00	15,210,606.00	-14,8
b) Audit Adjustments		9793	0,00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		3155	17,842,543.00	15,210,606.00	-14.8
d) Other Restatements		9796			i
e) Adjusted Beginning Balance (F1c + F1d)		9790	0,00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			17,842,543.00	15,210,606.00	-14,8
			15,210,606,00	15,757,656.00	3.6
Components of Ending Fund Balance					
a) Nonapendable					
Revolving Cash		9711	0,00	0.00	D.C
Stores		9712	0.00	0.00	0.0
Prepald Items		9713	0.00	0.00	0.0
All Others		9719	0,00	0.00	0.0
b) Restricted		9740	15,210,606,00	15,757,656,00	3,0
c) Committed					4.3
Stabilization Arrangements		9750	0,00	0.00	0.
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.
d) Assigned					
Other Assignments (by Resourca/Object)		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.

### Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

30 86431 0000000 Form 51 E8BT7JJC8Z(2023-24)

	Resource	Description	2022-23 Estimated 2023-24 Actuals Budget
	9010	Other Restricted Local	15,210,606.00 15,767,658.00
Total	Restricted Bajance		15,210,606,00 15,767,658,00

E8BT7JJC					E8BT7JJC8Z(2023-	
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		8300-8699	0.00	0,00	0,0	
4) Other Local Revenue		8600-8799	61,541,293,00	60,164,832.00	-2,:	
5) TOTAL, REVENUES			61,541,293.00	60,164,832.00	-2,:	
B. EXPENSES				· ·		
1) Certificated Salaries		1000-1999	0.00	0,00	0,	
2) Classified Salaries		2000-2999	0.00	0.00	0.1	
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 Expenses		5000-5999	61,591,358.00	60,264,862.00	-2.:	
6) Depreciation and Amortization		6000-6999	0,00	0.00	D.	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0	
		7300-7399		0.00	0.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	🚺 a la la la Tablaca (1907)	Te	
9) TOTAL, EXPENSES  C. EXGESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			61,591,358,00	60,264,862,00	-2,	
FINANGING SOURCES AND USES (A5 - B9)			(50,065,00)	(100,030,00)	99,8	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	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	0.6	
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)			(50,065,00)	(100,030,00)	99,1	
F. NET POSITION			, , , ,			
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	35,408,970,00	35,358,905.00	-0.	
b) Audit Adjustments		9793	[	0,00	0,0	
		\$127	0,00	1		
c) As of July 1 - Audited (F1a + F1b)			35,408,970.00	35,358,905.00	-0.	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Net Position (F1c + F1d)			36,408,970.00	35,358,905.00	-0.	
2) Ending Net Position, June 30 (E + F1e)			35,358,905.00	35,258,876.00	-0.:	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0.6	
b) Restricted Net Position		9797	0.00	0.00	0,8	
c) Unrestricted Net Position		9790	35,358,905.00	35,258,875.00	-0,:	
G. ASSETS				i '		
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	1		
e) Collections Awaiting Deposit		9140	0.00		1	
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00	1		
4) Due from Grantor Government		9290	00,0	1		
6) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0,00			
8) Other Current Assets		9340	6,00	[		
9) Lease Receivable		9380	6.00			
10) Fixed Assets				1	i	
a) Land		9410	0,00	1	1	
b) Land Improvements		9420	0,00		1	
					1	
c) Accumulated Depreciation - Land Improvements		9425	0,00	1	ļ.	
d) Buildings		9430	0.00		1	

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

					E8BT7JJC8Z(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings	,	9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0,00		
J) Accumulated Amortization-Lease Assets		9465	0,00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I, LIABILITIES					
1) Accounts Payable		9500	0,00		
2) Due to Grantor Governments		9590	0,00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term L!ablities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	9.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0,00		
h) Other General Long-Term Liabilities		9669			
7) TOTAL, LIABILITIES		9009	00,0 00,0		
J, DEFERRED INFLOWS OF RESOURCES			0.00		
		0000	0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	- mires		0,00		
K, NET POSITION			0.00		
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.
All Other State Revenue	All Other	8590	0,00	0.00	D,
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sate of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	192,539,00	502,000,00	160,
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0
Fees and Contracts					
In-District Premiums/					
Contributions		8674	59,109,119.00	57,432,020,00	-2
All Other Fees and Contracts		8689	0,00	0.00	0
Other Local Revenue					
All Other Local Revenue		8699	2,239,635.00	2,230,812.00	-0
All Other Transfers In from All Others		8799	0.00	0.00	a
TOTAL, OTHER LOCAL REVENUE			61,541,293.00	60,164,832.00	-2
TOTAL, REVENUES			61,541,293.00	60,164,832.00	-2
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	o
Certificated Supervisors' and Administrators' Salaries		1300	0,00	0,00	a
TOTAL, CERTIFICATED SALARIES			0,00	0.00	(
CLASSIFIED SALARIES	ATTIME THE PARTY OF THE PARTY O				
Classified Support Salaries		2200	0,00	0.00	
Classified Supervisors' and Administrators' Salaries		2300	0.00	6,00	0
			1	•	
Clerical, Technical and Office Salaries		2400	0,00	0.00	0

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

					E8B17JJC8Z(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0,0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	0.0%
Health and Welfare Banefits		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	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		000  -0002	0.00	0.00	0.09
			<b>4.00</b>	0.00	0.07
BOOKS AND SUPPLIES  Books and Other Reference Materials		4000	0.55		0.00
· ·		4200	0.00	0,00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.09
TOTAL, BOOKS AND SUPPLIES			0,00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES				[	
Subagreements for Services		5100	0,00	0.00	0.0%
Travel and Conferences		5200	0.00	0,00	0.0%
Dues and Memberships		5300	0,00	0.00	0.0%
Insurance		5400-5450	1,482,428.00	1,429,003.00	-3.6%
Operations and Housekeeping Services		5500	0.00	0.00	9,0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and					
Operating Expenditures		5800	60,108,930,00	58,835,859.00	-2.1%
Communications		5900	0.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			61,591,358.00	60,264,862.00	-2,29
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0,00	0.09
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.09
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.09
TOTAL, EXPENSES			61,591,358.00	60,264,862.00	-2.2%
INTERFUND TRANSFERS			01,001,000,00	50,204,002,00	4.27
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.03
(a) TOTAL, INTERFUND TRANSFERS IN		Qala	0.00	0.00	0.09
		·	0.00	0,00	0.07
INTERFUND TRANSFERS OUT		7040	0.00		0.00
Other Authorized Interfund Transfers Out		7619	9.00	0,00	0,09
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	00,0	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(e) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds (rom Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(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) FOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.09
1000			1	1	

Description Function Codes Object Godes		Object Godes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A, REVENUES	· · · · · · · · · · · · · · · · · · ·					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Faderal Revienue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8699	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	61,541,293.00	60,164,832.00	-2,2%	
6) TOTAL, REVENUES	•		61,541,293.00	80,164,832.00	-2.2%	
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		61,591,358,00	60,264,862,00	-2.2%	
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			61,591,358.00	60,264,862.00	-2,2%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B18)			(50,065.00)	(100,030.00)	99.67	
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	0.09	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.09	
b) Uses		7630-7699	0,00	0.00	0,09	
3) Contributions		8980-8999	0.00	0,00	0,09	
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0,00	0.09	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(50,065,00)	(100,030,00)	99,89	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	36,408,970.00	35,358,905,00	-0.19	
b) Audit Adjustments		9793	0.00	0.00	0,09	
c) As of July 1 - Audited (F1a + F1b)			35,408,970.00	35,358,905,00	-0.15	
d) Other Restatements		9795	0.00	0.00	0,09	
e) Adjusted Beginning Net Position (F1c + F1d)			35,408,970.00	35,358,905.00	-0.19	
2) Ending Net Position, June 30 (E + F1e)			35,358,905.00	35,258,875.00	-0,3*	
Components of Ending Net Position					5,5	
a) Net Investment in Capital Assets		9796	0.00	0.00	0.05	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position		9790	35,368,905,00	35,258,875.00	-0,3%	

# Budget, July 1 Self-Insurance Fund Exhibit: Restricted Net Position Detail

Description

30 66431 0000000 Form 67 E8BT7JJC8Z(2023-24)

2022-23 Estimated 2023-24 Actuals Budget

0.00 0,00

Total, Restricted Net Position

Resource

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

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# Budget, July 1 Warrant/Pass-Through Fund Expenditures by Object

30 66431 0000000 Form 76 E8BT7JJC8Z{2023-24}

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0
2) Funds Collected for Others		8800	22,777,180.00	22,777,180.00	0.0
3) TOTAL, ADDITIONS			22,777,180.00	22,777,180.00	0.0
B. DEDUCTIONS	<del> </del>				
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
2) Funds Distributed for Others		7500	22,777,180.00	22,777,180.00	0.0
9) TOTAL, DEDUCTIONS			22,777,180.00	22,777,180.00	0.0
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0
b) Audit Adjustments		9793	0,00	0,00	0.0
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0,0
d) Other Restatements		9795	C.00	0.00	0,0
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0,0
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0
b) Restricted Net Position		9797	0.00	0.00	0.0
c) Unrestricted Net Position		9790	0.00	0.00	0.0
E, ASSETS			A North Control of the section	40 to 40 to 50 to 10 to 1	· .
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) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable	•	9200	0.00		
4) Due from Other Funds		9310			
	•		0.00		
5) Other Current Assets 6) TOTAL, ASSETS		9340	0.00		
			0.00		
F. DEFERRED OUTFLOWS OF RESOURCES		2400	0.00		
Deferred Outflows of Resources     TOTAL, DEFERRED OUTFLOWS		9490	0,00		
			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0,00		
4) TOTAL, LIABILITIES			0,00		
H. DEFERRED INFLOWS OF RESOURCES		<del></del>			
1) Deferred Inflows of Resources		9690	0.00	1	
2) TOTAL, DEFERRED INFLOWS			[	1	

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# Budget, July 1 Warrant/Pass-Through Fund Expenditures by Object

30 66431 0000000 Form 76 E8BT7JJC8Z(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Position, June 30 (E6 + F2) - (G4 + H2)		·	0.00		
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.0%
Funds Collected for Others		8800	22,777,180.00	22,777,180.00	0.0%
TOTAL, ADDITIONS			22,777,180.00	22,777,180.00	0.0%
TOTAL DEDUCTIONS		· · · · · · ·			
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	22,777,180.00	22,777,180.00	0.0%
TOTAL, DEDUCTIONS			22,777,180.00	22,777,180.00	0.0%

	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				<u> </u>		
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)	25,284.17	25,184.17	27,899.74	24,624.78	24,624.78	26,866.18
2. Total Basic Ald 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 Ald 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)	25,284.17	25,184.17	27,899.74	24,624.78	24,624.78	26,866,18
5. District Funded County Program ADA				-		
a. County Community Schools	414.78	414.76	414.76	414.76	414.76	414.7
b. Special Education-Special Day Class	15.53	15.53	15.53	15.53	15.53	15,5
c. Special Education-NPS/LCI	29.78	29.78	29.78	29.78	29.78	29.7
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools			1.40			
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)	460.07	460.07	460.07	460.07	460,07	460,0
6, TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	25,744.24	25,644,24	28,359.81	25,084,85	25,084.85	27,326.2
7. Adults in Correctional Facilities					_	
8, Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

30 66431 0000000 Form 01CS E8BT7JJC8Z(2023-24)

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 Dally 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, ilnes A4 and C4):	24,824.78	•
District's ADA Standard Percentage Level:	1.0%	

# 1A, Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	28,360	28,386		
Charter School				
Total ADA	28,360	28,386	N/A	Met
Second Prior Year (2021-22)				
District Regular	28,386	28,894		
Charter School				
Total ADA	28,386	28,894	N/A	Met
First Prior Year (2022-23)				
District Regular	26,067	27,900		
Charter School		0		
Total ADA	26,067	27,900	N/A	Met
Budget Year (2023-24)	7			
District Regular	26,866			
Charter School	0			
Total ADA	26,866			

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

30 66431 0000000 Form 01CS E8BT7JJC8Z(2023-24)

1B. Compariso	3. Comparison of District ADA to the Standard						
DATA ENTRY: E	inter an explanation if the standard is not met,						
1a,	STANDARD MET - Funded ADA has not been overest	Imated by more than the standard percentage level for the first prior year.					
	Explanation: (required if NOT met)						
1b.	STANDARD MET - Funded ADA has not been overest	Imated by more than the standard percentage level for two or more of the previous three years.					
	Explanation:						
	(required if NOT met)						

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

30 66431 0000000 Form 01CS E8BT7JJC8Z(2023-24)

2.	CRITERION: Enrollment				
	STANDARD: Projected enrollment has not been overest percentage levels:	timated in 1) the first prior fiscal	year OR in 2) two or more of the	previous three fiscal years by m	ore than the following
			Percentage Level	District A	DA
			3.0%	0 to 30	0
			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):	24,624.8		
	District's Enrollmen	t Standard Percentage Level:	1.0%		
2A. Calculating th	e District's Enrollment Variances				
Actual enrollment d	or data in the Enrollment, Budget, column for all fiscel yea ata preloaded in the District Regular lines will include both ullment lines accordingly. Enter district regular enrollment	District Regular and Charter Sci	100  enrollment. Districts will nee	d to adjust the District Regular en	rollment lines and the
		Enrol	lment		
Fiscal Year		Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (20	)20-21)				
	District Regular	29,182	29,183	1	
	Charter School				
	Total Enrollment	29,182	29,183	N/A	Met
Second Prior Year	(2021-22)				
	District Regular	28,532	28,404		
	Charter School	***************************************		1	
	Total Enrollment	28,532	28,404	0.4%	Met
First Prior Year (20	22-23)				
	District Regular	27,683	27,748		
	Charter School	***************************************	ettän lään tenkon (200 ovel ovel kaiton täätä tenkon tään oli enkon tään tään tään tään tään tään tään tä		
	Total Enrollment	27,683	27,748	N/A	Met
Budget Year (2023-	.24)				
	District Regular	27,024			
	Charter School				
	Total Enrollment	27,024			
2B. Comparison o	of District Enrollment to the Standard				
DATA ENTRY: Ente	er an explanation if the standard is not met,				
1a.	STANDARD MET - Enrollment has not been overestimated	ted by more than the standard p	ercentage level for the first prior	у еаг.	
	Explanation: (required if NOT met)		**************************************		
1b,	STANDARD MET - Enrollment has not been as acceptance	tod by more than the steadard -	omentees level for two or seen	of the prouleur three years	
10.	STANDARD MET - Enrollment has not been overestimar	ieu by more than the standard p	alredirade lev el Lot IMO OL Mole (	ar the previous three years.	
	Explanation:				
	(required If NOT met)				

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

30 66431 0000000 Form 01CS E8BT7JJC8Z(2023-24)

2	CRITERION: ADA to Enrollm	

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 th	e District's ADA to Enrollment Standard				
DATA ENTRY: All o years.	ata are extracted or calculated. Data should reflect distric	et regular and charter school ADA	enrollment corresponding to fine	ancial data reported in the Genera	al Fund, only, for all fiscal
Fisçal 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 (20	220-21)		At file sykkeligibrelier, den fred en der klamitere blammend fan eit files yn nammegen a personarenna en skyl een s		
	District Regular	28,386	29,183		
	Charter School		C		
	Total ADA/Enrollment	28,386	29,183	97,3%	
Second Prior Year					
	District Regular	26,106	28,404		
	Charter School	0	one orona unununun on orona orona orona unununun orona orona orona orona orona orona orona orona orona orona o		
***************************************	Total ADA/Enrollment	26,106	28,404	91.9%	
First Prior Year (20	•				
	District Regular	25,284	27,748		
	Charter School  Total ADA/Enrollment	OF 004	07.740	D4.467	
		25,284	27,748 Historical Average Ratio:	<b>91.1%</b> 93.4%	
			Thistotical Average (Vallo.	30,17,0	
	District's ADA t	o Enrollment Standard (histori	cal average ratio plus 0.5%):	93,9%	
3B. Calculating th	e District's Projected Ratio of ADA to Enrollment				
D.471 FAITON					
charter school ADA	or data in the Estimated P-2 ADA column for the two subs /enroliment corresponding to financial data reported in the	General Fund only, for all fiscal  Estimated P-2 ADA Budget	years, All other data are extract Enrollment Budget/Projected	ed or calculated.	-
charter school ADA	enroliment corresponding to financial data reported in the	General Fund only, for all fiscal	years, All other data are extract		lect district regular and Status
charter school ADA	/enroliment corresponding to financial data reported in the	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	years, All other data are extract  Enrollment Budget/Projected (Criterion 2, Item 2A)	ed or calculated.	-
charter school ADA	/enroliment corresponding to financial data reported in the	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4) 24,625	years, All other data are extract Enrollment Budget/Projected	ed or calculated.	-
charter school ADA	/enrollment corresponding to financial data reported in the  24)  District Regular  Charter School	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,625	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A) 27,024	ed or calculated.  Ratio of ADA to Enrollment	Status
charter school ADA Fiscal Year Budget Year (2023-	/enroliment corresponding to financial data reported in the 24) District Regular Charter School Total ADA/Enrollment	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4) 24,625	years, All other data are extract  Enrollment Budget/Projected (Criterion 2, Item 2A)	ed or calculated.	-
charter school ADA	/enroliment corresponding to financial data reported in the 24) District Regular Charter School Total ADA/Enrollment	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,625	y ears. All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024	ed or calculated.  Ratio of ADA to Enrollment	Status
charter school ADA Fiscal Year Budget Year (2023-	/enroliment corresponding to financial data reported in the 24) District Regular Charter School Total ADA/Enrollment ar (2024-25)	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,625	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A) 27,024	ed or calculated.  Ratio of ADA to Enrollment	Status
charter school ADA Fiscal Year Budget Year (2023-	/enroliment corresponding to financial data reported in the 24)  District Regular  Charter School  Total ADA/Enrollment ar (2024-25)  District Regular	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,625	y ears. All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024	ed or calculated.  Ratio of ADA to Enrollment	Status
charter school ADA Fiscal Year Budget Year (2023-	/enroliment corresponding to financial data reported in the  24)  District Regular  Charter School  Total ADA/Enrollment  ar (2024-25)  District Regular  Charter School  Total ADA/Enrollment	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,626  0  24,625	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024  27,024  25,872	ed or calculated.  Ratio of ADA to Enrollment  91.1%	Status Met
charter school ADA Fiscal Year Budget Year (2023- 1st Subsequent Ye	/enroliment corresponding to financial data reported in the  24)  District Regular  Charter School  Total ADA/Enrollment  ar (2024-25)  District Regular  Charter School  Total ADA/Enrollment	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,626  0  24,625	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024  27,024  25,872	ed or calculated.  Ratio of ADA to Enrollment  91.1%	Status Met
charter school ADA Fiscal Year Budget Year (2023- 1st Subsequent Ye	/enroliment corresponding to financial data reported in the  24)  District Regular  Charter School  Total ADA/Enroliment  ar (2024-25)  District Regular  Charter School  Total ADA/Enroliment  ar (2025-26)	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,626  0 24,625  23,546	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024  27,024  25,872	ed or calculated.  Ratio of ADA to Enrollment  91.1%	Status Met
charter school ADA Fiscal Year Budget Year (2023- 1st Subsequent Ye	/enroliment corresponding to financial data reported in the  24)  District Regular  Charter School  Total ADA/Enroliment  ar (2024-25)  District Regular  Charter School  Total ADA/Enroliment  par (2025-26)  District Regular	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,626  0 24,625  23,546	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024  27,024  25,872	ed or calculated.  Ratio of ADA to Enrollment  91.1%	Status Met
charter school ADA  Fiscal Year  Budget Year (2023-  1st Subsequent Ye  2nd Subsequent Ye	/enroliment corresponding to financial data reported in the  24)  District Regular  Charter School  Total ADA/Enroliment  ar (2024-25)  District Regular  Charter School  Total ADA/Enroliment  aar (2025-26)  District Regular  Charter School  Charter School	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,625  0  24,625  23,546  22,565	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024  27,024  25,872  25,872  24,795	ed or calculated.  Ratio of ADA to Enrollment  91.1%  91.0%	Status  Met
charter school ADA  Fiscal Year  Budget Year (2023-  1st Subsequent Ye  2nd Subsequent Ye  3G. Comparison o	/enroliment corresponding to financial data reported in the  24)  District Regular  Charter School  Total ADA/Enroliment  ar (2024-25)  District Regular  Charter School  Total ADA/Enroliment  sar (2025-26)  District Regular  Charter School  Total ADA/Enroliment  tar (2025-26)  District Regular  Charter School  Total ADA/Enroliment	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,625  0  24,625  23,546  22,565	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024  27,024  25,872  25,872  24,795	ed or calculated.  Ratio of ADA to Enrollment  91.1%  91.0%	Status  Met
charter school ADA  Fiscal Year  Budget Year (2023-  1st Subsequent Ye  2nd Subsequent Ye  3G. Comparison o	/enroliment corresponding to financial data reported in the  24)  District Regular  Charter School  Total ADA/Enroliment  ar (2024-25)  District Regular  Charter School  Total ADA/Enroliment  sar (2025-26)  District Regular  Charter School  Total ADA/Enroliment  tar (2025-26)  District Regular  Charter School  Total ADA/Enroliment	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,625  0  24,625  23,546  22,565	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024  27,024  25,872  25,872  24,795	ed or calculated.  Ratio of ADA to Enrollment  91.1%  91.0%	Status  Met
charter school ADA  Fiscal Year  Budget Year (2023-  1st Subsequent Ye  2nd Subsequent Ye  3G. Comparison o	/enroliment corresponding to financial data reported in the  24)  District Regular  Charter School  Total ADA/Enroliment  ar (2024-25)  District Regular  Charter School  Total ADA/Enroliment  sar (2025-26)  District Regular  Charter School  Total ADA/Enroliment  for it is a District Add to Enroliment  ar an explanation if the standard is not met.	General Fund only, for all fiscal Estimated P-2 ADA Budget (Form A, Lines A4 and C4)  24,625  0  24,625  23,546  22,565	years, All other data are extract Enrollment Budget/Projected (Criterion 2, Item 2A)  27,024  27,024  25,872  25,872  24,795	ed or calculated.  Ratio of ADA to Enrollment  91.1%  91.0%	Status  Met

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

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#### 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)\* and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard	The state of the s					
Indicate which standard applies:	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 - Chang	e in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a.	ADA (Funded) (Form A, lines A6 and C4)	28,359,81	27,326,25	26,072.88	23,025,07
b.	Prior Year ADA (Funded)	hennamistasian	28,359,81	27,326.25	26,072,88
c.	Difference (Step 1a minus Step 1b)		(1,033.56)	(1,253,37)	(3,047.81)
d,	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.64%)	(4.59%)	(11.69%)
Step 2 - Chang	e in Funding Level				
a.	Prior Year LCFF Funding		404,165,032.00	421,089,560.00	420,785,091.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterio	on)	33,222,365,63	16,590,928.66	13,843,829.49
C,	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	8.22%	3.94%	3.29%
					dette transfer den skal fort, der den fort fordisk ad to be under udvik en sammen ad vener manye.
Step 3 - Total C	Change in Population and Funding Level (Step 1d plus	Step 2c)	4.58%	(.65%)	(8.40%)
	LCFF Reven	ue Standard (Step 3, plus/minus 1%):	3,58% to 5.58%	-1.65% to 0.35%	-9.40% to -7.40%

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

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4A2, Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

### Basic Aid District Projected LCFF Revenue

	Prior Year	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)	133,733,331.00	133,733,331.00	133,733,331.00	133,733,331.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Ald Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

# 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

### 4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	404,236,592.00	421,161,120.00	420,785,091.00	415,659,808.00
District's Pro	Jected Change in LCFF Revenue:	4,19%	(.09%)	(1,22%)
	LCFF Revenue Standard	3.58% to 5,58%	-1.65% to 0.35%	-9.40% to -7.40%
	Status:	Met	Met	Not Met

# 4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:

(required if NOT met)

The standard is not met in 2025-26 due to the decrease in funding due to the decrease in ADA.

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

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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 fiscally ears 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)	237,067,578.31	272,298,281,62	87.1%
Second Prior Year (2021-22)	250,688,309,78	290,082,305.28	86.4%
First Prior Year (2022-23)	281,132,326.00	335,842,316.00	83.7%
	traversite a new management and a new management an	Historical Average Ratio:	85.7%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard		**************************************	
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	82.7% to 88.7%	82.7% to 88.7%	82.7% to 88.7%

### 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 0000-1999)

Salaries and Benefits	Total Expenditures	Ratio	
(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	of Unrestricted Salarles and Benefits	
(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
270,824,340.00	337,184,079.00	80.3%	Not Met
278,703,083.00	349,561,626.00	79.7%	Not Met
300,297,373.00	362,748,037.00	82.8%	Met
	(Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) 270,824,340.00 278,703,083.00	(Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) (Form MYP, Lines B1-B8, B10) 270,824,340.00 337,184,079.00 278,703,083.00 349,561,626.00	3999) 7499) Benefits  (Form MYP, Lines B1-B3) (Form MYP, Lines B1-B8, B10) to Total Unrestricted Expenditures  270,824,340.00 337,184,079.00 80.3%  278,703,083.00 349,661,626.00 79.7%

# 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:

The standard was not in 2023-24 and 2024-25 due to a decrease in staffing and some temporary staffing being moved to

one-time funding. (required if NOT met)

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

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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)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	4.58%	(.65%)	(8.40%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.42% to 14.58%	-10.65% to 9.35%	-18,40% to 1,60%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0,42% to 9.58%	-5.65% to 4.35%	-13.40% to -3.40%

### 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
Amount	Over Previous Year	Explanation Range
53,116,585,00		
68,399,243.00	28,77%	Yes
18,778,481.00	(72.55%)	Yes
18,778,481.00	0,00%	Yes
	53,116,685,00 68,399,243.00 18,778,481.00	63,116,585,00 68,399,243,00 28,77% 18,778,481.00 (72.55%)

(required if Yes)

time funds.

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

First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

130,996,025.00		
63,342,315.00	(51.65%)	Yes
64,487,522,00	1.81%	No
65,424,644.00	1.45%	Yes

Explanation: (required If Yes)

Explanation:

The percentage change in state revenues exceeded the district's percentage range due to decreasing ADA and a decrease in one-time revenues.

The percentage change in federal revenues each year exceeded the district's percentage range due to decreased federal one-

#### 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)

18,498,124.00		
13,968,940.00	(24.48%)	Yes
12,673,883.00	(9.27%)	Yes
12,787,397.00	.90%	Yes

Explanation: (required if Yes) The percentage change in other local revenue was not met due to a reduction in local gifts and grants and some programs that no longer have funding.

1:

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

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irst Prior Year (2022-23)	30,054,223,00		
udget Year (2023-24)	32,789,572.00	9.10%	No
st Subsequent Year (2024-25)	30,108,655,00	(8.18%)	Yes
nd Subsequent Year (2025-26)	30 579 783 00	1.56%	Veg

Explanation: (required if Yes)

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

The percentage in books and supplies was not met due to a decrease in one-time funds.

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

First Prior Year (2022-23)
Budget Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

40,882,586.00		
49,139,381.00	20.20%	Yes
53,257,672.00	8.38%	Yes
43,281,332.00	(18.73%)	Yes

Explanation: (required if Yes)

The percentage change in services and other operating expenditures was not met due to a decrease in one-time funds.

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

ĺ	202,810,734.00		
	145,710,498,00	(28.08%)	Not Met
	95,939,886.00	(34.16%)	Not Met
	96,990,522.00	1.10%	Met

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

First Prior Year (2022-23)
Budget Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

70,936,809.00		
81,928,953.00	15.50%	Not Met
83,366,327,00	1,75%	Met
73,861,115.00	(11.40%)	Met

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

DATA ENTRY: Explanations are linked from Section 8B 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)

The percentage change in federal revenues each year exceeded the district's percentage range due to decreased federal one-

Explanation:
Other State Revenue
(linked from 6B

if NOT met)

The percentage change in state revenues exceeded the district's percentage range due to decreasing ADA and a decrease in one-time revenues.

Explanation:
Other Local Revenue
(Ilnked from 6B
If NOT met)

The percentage change in other local revenue was not met due to a reduction in local gifts and grants and some programs that no longer have funding.

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If NOT met)

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

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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 Compilance with the Contribution Requirem	ent for EC Section 17070,75 - C	ngoing and Major Maintenan	ce/Restricted Maintenance Ac	count (OMMA/RMA)
NOTE:	EC Section 17070.75 requires the district to deposit Into financing uses for that fiscal year. Statute exiude the for 3227, 3228, 5316, 5832, 5633, 5634, 7027, and 7690.				
	ck the appropriate Yes or No button for special education le box and enter an explanation, if applicable.	ocal plan area (SELPA) administra	ative units (AUs); all other data	are extracted or calculated. If sta	andard is not met, enter an
1.	a. For districts that are the AU of a SELPA, do you choo	ose to exclude revenues that are	passed through to participating	members of	
	the SELPA from the OMMA/RMA required minimum conti	ribution calculation?		1	Yes
	b. Pass-through revenues and apportionments that may	be excluded from the OMMA/RM	A calculation per EC Section 17	070.75(b)(2)(D)	
	(Fund 10, resources 3300-3499, 6500-6540 and 6546, ob	Jects 7211-7213 and 7221-7223)			0,00
2.	Ongoing and Major Maintenance/Restricted Maintenance	Account			
	<ul> <li>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)</li> </ul>				
		498,945,314.00			
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution¹	
			Minimum Contribution	to the Ongoing and Major	
	c. Net Budgeted Expenditures and Other Financing		(Line 2c times 3%)	Maintenance Account	Status
	Uses	498,945,314.00	14,968,359,42	14,983,241.00	Met
				¹ Fund 01, Resource 8150, Obj	ects 8900-8999
If standard is not n	net, enter an X in the box that best describes why the mini	mum required contribution was no	ot made:		
		Not applicable (district does not	t participate in the Leroy F. Gre	ene School Facilities Act of 1998	3)
	-	Exempt (due to district's small		)(E)])	
	Explanation:	Other (explanation must be pro-	v 10ea)		منة منت منت منت منت و الموادم و منت و الموادم و الموادم و الموادم و الموادم و الموادم و الموادم و الموادم و الموادم
	(required if NOT met				
	and Other is marked)				

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

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#### 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' as a percentage of total expenditures and other financing uses2 in two out of three prior fiscal years.

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

DATAC	FMTRY.	All date	are eytr	no hetne	calculated

1	District's Available Reserve Amounts (resources 0000-1000)	

a. Stabilization Arrangements

(Funds 01 and 17, Object 9750)

b. Reserve for Economic Uncertainties

(Funds 01 and 17, Object 9789)

c. Unassigned/Unappropriated

(Funds 01 and 17, Object 9790)

d. Negative General Fund Ending Balances in Restricted

Resources (Fund 01, Object 979Z, if negative, for each of

resources 2000-9999)

e. Available Reserves (Lines 1a through 1d)

2. Expenditures and Other Financing Uses

a. District's Total Expenditures and Other Financing Uses

(Fund 01, objects 1000-7999)

b. Plus: Special Education Pass-through Funds (Fund 10, resources

3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

c. Total Expenditures and Other Financing Uses

(Line 2a plus Line 2b)

District's Available Reserve Percentage 3

(Line 1e divided by Line 2c)

Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
		•
0.00	0.00	0.00
0.00	13,956,810.00	15,639,776.00
97,406,177.44	4,565,546,28	4,888,203.00
	AND THE RESIDENCE OF THE PARTY	
0.00	0.00	0.00
97,406,177.44	18,522,358.28	20,527,979.00
439,682,066.86	465,227,000.49	521,325,879.00
		0.00
439,682,066.86	465,227,000.49	521,325,879.00
- 22,2%	4.0%	3.9%

District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3)

s			
<b>)</b> :	7.4%	1.3%	1.3%

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

<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

(Form 01, Section E)

Unrestricted Fund Balance is negative, else

(Form 01, Objects 1000-7999) Fiscal Year Status N/A) 15,018,235.36 Third Prior Year (2020-21) 274,227,365,62 N/A Met Second Prior Year (2021-22) 18,469,393.32 292,286,093,55 N/A Met First Prior Year (2022-23) 25,975,141,00 338,142,316,00 N/A Met Budget Year (2023-24) (Information only) 31,026,581.00 339,484,079.00

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

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

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1a.	STANDARD MET - Unrestricted defloit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.						
	Explanation: (required if NOT met)						

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

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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 level							
			Percentage Level <sup>1</sup> District ADA		ADA			
			1.7%	0	to 300			
			1.3%	301	to 1,000			
			1.0%	1,001	to 30,000			
			0.7%	30,001	to 400,000			
			0.3%	400,001	and over			
			¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.					
District Estimated P-2 ADA (Form A, Lines A6 and C4):			25,085					
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 Fund Beginning Balance 2 Beginning Fund Balance								
		(Form 01, Line F1s, U		Variance Level				
Fiscal Year		Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status			
Third Prior Year (20	20-21)	90,151,788.00	113,382,364.20	N/A	Met			
Second Prior Year (2021-22)		121,395,067.00	129,671,760.14	N/A	Met			
First Prior Year (2022-23)		145,994,008.00	148,141,154.00	WA	Met			
Budget Year (2023-24) (Information only)		174,116,295,00						
	ı	<sup>2</sup> Adjusted beginning balance, in	cluding audit adjustments and o	ther restatements (objects 9791	-9795)			
9B, Comparison o	f District Unrestricted Beginning Fund Balance to the	Standard						
DATA ENTRY: Ente	er an explanation if the standard is not met.							
1a.	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:	errete de la companya de la companya de la companya de la companya de la companya de la companya de la companya	and the state of t	and the second of the second o	regens riamereum prosenerales Milalebberes um resse murasanies (veres manterbred)			
	(required if NOT met)							
	France							

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

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#### 10, CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses²;

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

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

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

<sup>&</sup>lt;sup>3</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.	24,625	18,758	18,023
Subsequent Years, Form MYP, Line F2, if available.)	**************************************	родуну таку с разращиния объекция на применения становического объекция в положения в положения в положения в	
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.

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

YES

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,

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

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

objects 7211-7213 and 7221-7223)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
0.00		
	0.00	0.00

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

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

All other data are extraoted or calculated.

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2.	Plus: Special Education Pass-Ihrough
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3.	Total Expenditures and Other Financing Uses
	(Line B1 plus Line B2)
4.	Reserve Standard Percentage Level
5.	Reserve Standard - by Percent
	(Line B3 times Line B4)
6.	Reserve Standard - by Amount

Budget Year	1st Subsequent Year	2nd Subsequent Year		
(2023-24)	(2024-25)	(2025-26)		
566,368,409.00	526,512,689.00	526,331,325.00		
		an i hanna 1886 bil bil bil bil bil bil bil bil bil bil		
566,368,409.00	526,512,689.00	526,331,325.00		
3%	3%	3%		
16,991,052,27	15,795,380,67	15,789,939.75		

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<sup>&</sup>lt;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.

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

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400				
	(Greater of Line B5 or Line B6)	16,991,052.27	15,795,380,67	15,789,939,75
7.	District's Reserve Standard			
	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00

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

Reserve 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 61, 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)	16,991,052,00	15,795,381.00	15,789,940.00
3,	General Fund - Unassigned/Unappropriated Amount	18-18-18-18-18-18-18-18-18-18-18-18-18-1		
	(Fund 01, Object 9790) (Form MYP, Line E1c)	38,393,599.00	36,130,334.00	21,419,934.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0,00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	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	MATTER MATTER CONTINUE AND AND AND AND AND AND AND AND AND AND	tekkerinnen errelen men samelen mit til men med kannen det av en men blevere det til med blevide til det blevid	
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	55,384,651,00	51,925,715,00	37,209,874,00
9.	District's Budgeted Reserve Percentage (Information only)		are a para consequence and a second discount dis	
	(Line 8 divided by Section 10B, Line 3)	9.78%	9.86%	7.07%
	District's Reserve Standard			
	(Section 10B, Line 7):	16,991,052,27	15,795,380,67	15,789,939.75
	Status:	Met	Met	Met

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)	

10D. Comparison of District Reserve Amount to the Standard

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

SUPPLEMENTAL	INFORMATION	
DATA ENTRY: Cli	ck the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.	
S1.	Contingent Liabilities	
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,	
	state compliance reviews) that may impact the budget?	No
		Caranteria de la composição de la compos
1b.	If Yes, identify the liabilities and how they may impact the budget:	
<b>S2.</b>	Use of One-time Revenues for Ongoing Expenditures	
1ø.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of	f
	the total general fund expenditures that are funded with one-time resources?	No
1b,	If Yes, Identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the f	ollowing fiscal years:
83,	Use of Ongoing Revenues for One-time Expenditures	
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing	
	general fund revenues?	No
		L
1b.	If Yes, Identify the expenditures:	
<b>\$4.</b>	Contingent Revenues	
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years	
	contingent on reauthorization by the local government, special legislation, or other definitive act	Commission and the commission of the commission
	(e.g., parcel taxes, forest reserves)?	No No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures	reduced:

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

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### 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

ATA ENTRY	✓: For Contributions, enter data in the Projection columners  for Sout, the First Prior Year and Budget Year data will  for Sout, the First Prior Year and Budget Year data will  for Sout, the First Prior Year and Budget Year data will  for South S	ransfers, and Capital Projects that may Impact the General Funn for the 1st and 2nd Subsequent Years. Contributions for the First I be extracted. If Form MYP exists, the data will be extracted for the riate button for 1d. All other data are extracted or calculated.	t Prior Year and Budget Year		
escription /	Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a.	Contributions, Unrestricted General Fund (Fur	d 01, Resources 0000-1999, Object 8980)			
rst Prior Ye	ear (2022-23)	(65,632,316.00)			
dget Year	(2023-24)	(72,205,788.00)	6,573,472.00	10.0%	Not Met
t Subseque	ent Year (2024-25)	(74,824,848.00)	2,619,060.00	3.6%	Met
d Subsequ	ent Year (2025-26)	(79,550,448.00)	4,725,600.00	6.3%	Met
1b.	Transfers In, General Fund *				
rst Prior Ye	ear (2022-23)	0.00			
idget Year	(2023-24)	0.00	0,00	0.0%	Met
t Subseque	ent Year (2024-25)	0.00	0.00	0,0%	Met
d Subseque	ent Year (2025-26)	0.00	0.00	0.0%	Met
1c.	Transfers Out, General Fund *				
rst Prior Ye	ear (2022-23)	3,800,000.00			
ldget Year	(2023-24)	3,800,000.00	0.00	0.0%	Met
t Subseque	ent Year (2024-25)	3,800,000.00	0.00	0.0%	Met
d Subseque	ent Year (2025-26)	3,800,000.00	0.00	0.0%	Met
1d.	Impact of Capital Projects				
	Do you have any capital projects that may impact	the general fund operational budget?			No
5B. Status	of the District's Projected Contributions, Transfer	s, and Capital Projects			
1a.		restricted general fund to restricted general fund programs have ch grams and amount of contribution for each program and whether c			
	Explanation:	The standard was not met in 2023-24 due to an increase in contril	oution to special education,	nggypanan namaray ngua diknam oʻjoldari darlar	rdride silmeysa этого компаніў компануская уду задацууца rdmile
	(required if NOT met)				·······
1b,		more than the standard for the budget and two subsequent fiscal y	ears,		tilandilli lilikalian domi elilika darib kasilanun den ayanya mene
	Explanation: (regulaed if NOT met)				

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

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1c.	MET - Projected transfers out have not changed by m	ore than the standard for the budget and two subsequent fiscal years.	
	Explanation:		1988-1988-1989-1989-1989-1989-1999-1999
	(required if NOT met)		
1d.	NO - There are no capital projects that may impact the	e general fund operational budget.	
	Project Information:		
	(required if YES)		

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

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# 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.

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

S6A.	dentification of the District's Long-term Co	mmitments			·	
DATA	ENTRY: Click the appropriate button in Item 1	and enter data	in all columns of Item 2 for a	pilcable long-term commitments;	there are no extractions in this section.	
1.	Does your district have long-term (multiyear)	commitments	s?			
	(If No, skip Item 2 and Sections S6B and S60		[	Yes		
2.	If Yes to item 1, list all new and existing multipensions (OPEB); OPEB is disclosed in item		l, ments and required annual debi	service amounts. Do not include	long-term commitments for postemploymer	t benefits other than
		# of Years		SACS Fund and Object Codes	Used For:	Principal Balance
	Type of Commitment	Remaining	Funding Source	es (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Lease	3	4	FUND 01			1,477,808
Certif	cates of Participation	19	FUND 2545			29,580,000
Gener	al Obligation Bonds	20	TAX RECEIPTS	1		245,578,955
Supp	Early Retirement Program	3	FUND 01		mande and the de the de the state that the tenter of the content of contents are the state that the the tente the te	4,569,747
State Schoo Buildir Loans						
Comp Absen	ensated ces	i	FUND 01 AND FUND 13			2,894,086
Other	Long-term Commitments (do not Include OPEB	):				
·····						\
		ļ				
**********						
						***************************************
	TOTAL;		***************************************			284,100,596
			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)
Lease	<b>S</b>		393,30	393,301	393,301	393,301
Certifi	cates of Participation		2,240,408	2,351,656	2,351,656	2,587,156
Gener	al Obligation Bonds		20,077,013	19,417,537	19,780,961	20,509,050
Supp I	Early Retirement Program		1,644,443	1,644,443	1,644,443	1,280,861
State	School Bullding Loans					
Comp	ensated Absences					
Other	.ong-term Commitments (continued):		p			·
		***************************************				
				· ·	Southern and Market and American and American Southern Southern Southern Southern American Am	ale, and Malein, ale has a fallendar, design design design des design des de la Maleina de la Malein
hander de selamente de selamente de selamente de selamente de selamente de selamente de selamente de selamente		***************************************	****			
			A. 2-2-1-1			A1 1-2-2-2-2
	Total Annua	Il Payments:	24,355,163	23,806,937	24,170,361	24,770,368

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

Sub, Comparis	on of the District's Annual Payments to Prior Year An	nual Payment
DATA ENTRY: E	inter en explanation if Yes.	
1a.	Yes - Annual payments for long-term commitments he funded.	nave increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will
	Explanation:	Annual payments have increased in 2025-26 due to an increase in the principal payment,
	(required If Yes	
	to increase in total	
	annual payments)	
S6C. Identificat	ion of Decreases to Funding Sources Used to Pay Lo	ng-term Commitments
DATA ENTRY: C	Click the appropriate Yes or No button in item 1; if Yes, an	explanation is required in item 2.
1,	Will funding sources used to pay long-term commitme	ents 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)	

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

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\$7. 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 actuarlal 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, Identific	cation of the District's Estimated Unfunded Liability for Postemployme	U - V - VarAllation -		
	: Click the appropriate button in Item 1 and enter data in all other applicable i		except the budget year data on line 5	),
1	Does your district provide postemployment benefits other			
•	than pensions (OPEB)? (If No, skip items 2-5)	Service and the service and th		
	man pensions (or ED): (ii No, asp tems 2-0)	Yes		
2.	For the district's OPEB:			
	a, Are they lifetime benefits?	Yes	and the same of th	
		**************************************	i	
	h De handite applique vant aus 652			
	b. Do benefits continue past age 65?	Yes		
	c. Describe any other characteristics of the district's OPEB program in	cluding eligibility criteria and amounts, if any,	that retirees are required to contribute	e toward their own benefits:
		ars of employment qualify for district-paid ber the district offers. There are employees receiv 2007.		
				***************************************
3	o Are OPER flammed on a new service and under our discount of the control of the	land?		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other met	noar	Pay-as-	you-go
	b. Indicate any accumulated amounts earmarked for OPEB in a self-in:	surance or	Self-Insurance Fund	Governmental Fund
	governmental fund		2,208,329	(
				. <del></del>
4.	OPEB Liabilities			
	a. Total OPEB llability		86,171,407.00	
	b. OPEB plan(s) fiduciary net position (if applicable)		0.00	
	c. Total/Net OPEB liability (Line 4a minus Line 4b)		86,171,407,00	
	d. Is total OPEB liability based on the district's estimate			
	or an actuarial valuation?		Actuarial	
	e. If based on an actuarial valuation, indicate the measurement date			
	of the OPEB valuation		7/1/2020	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2023-24)	(2024-25)	(2025-26)
٠.	a. OPEB actuarially determined contribution (ADC), if available, per	(2020-2-1)	(2027-20)	\2020-207
	actuarial valuation or Alternative Measurement			
	Method	2,724,51	3,00 2,724,513.00	2,724,513,0
	b. OPEB amount contributed (for this purpose, include premiums paid to	***************************************	0,00	0,610,101,3
	insurance fund) (funds 01-70, objects 3701-3752)	2,207,96	4.00 2,241,083.00	2,455,292.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,363,37	7.00 2,363,377.00	2,363,377.0
	d. Number of retirees receiving OPEB benefits	34	7.00 347.00	347.0
		I		

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

S7B. Identification	of the District's Unfunded Liability for Self-Insurance Programs			
DATA ENTRY: Clic	k 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' compensat welfare, or property and liability? (Do not include OPEB, which is covered in Section S			
		L	Yes	
2	Describe each self-insurance program operated by the district, including details for each actuarial), and date of the valuation:	such as level of risk retained,	funding approach, basis for valua	tion (district's estimate or
3.	Self -Insurance Liabilities			
	a. Accrued liability for self-insurance programs		57,432,020.00	
	b. Unfunded liability for self-insurance programs	<u>.</u>	57,432,020,00	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4,	Self-Insurance Contributions	(2023-24)	(2024-25)	(2025-26)
	a. Required contribution (funding) for self-insurance programs	57,432,020,00	67,783,935.00	73,700,212,00
	b. Amount contributed (funded) for self-insurance programs	57,432,020.00	67,783,935.00	73,700,212.00

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

30 66431 0000000 Form 81CS E8BT7JJC8Z(2023-24)

# S8. Status of Labor Agreements

Analy 29 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 expiain 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 enalysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost An	alysis of District's Labor Agreements - Certific	ated (Non-management) Employees			
DATA ENTRY:	Enter all applicable data items; there are no extra	ctions 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		1446.8	1314.8	1278.8	1245.2
Certificated (N	von-management) Salary and Benefit Negotlati	ons	į		
1.	Are salary and benefit negotiations settled for			No	
		If Yes, and the corresponding public disci- filed with the COE, complete questions 2		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		If Yes, and the corresponding public discludent filed with the COE, complete question			
		If No, identify the unsettled negotiations i	ncluding any prior year unsettled	negotiations and then complete	questions 6 and 7.
		Certificated negotiations have not been e	ntered into for 2023-24.		
Negotiations Se	ettled		Marrie and company description and married the state of the security along any security and the security and	yagan ayagan maama aa menya eeraqaam maran sarada mad deberdad debera eddiredar berbe	delikaria erretterik dirikaria dirikaria delikaria dirikaria dirikaria dirikaria dirikaria dirikaria dirikaria
2a.	Per Government Code Section 3547,5(a), date	of public disclosure board meeting:	[	yangga sayangga ang mumamaayana ammaaya madadin andin andin andin delada in b	
2b.	Per Government Code Section 3547.5(b), was	the agreement certified			
	by the district superintendent and chief busine	ess officiel?			
		If Yes, date of Superintendent and CBO of	certification:	respecta yang gapang kang engammah magramram ada afamam eranda kamabalan abalaan et am keli	
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted			
	to meet the costs of the agreement?				
		If Yes, date of budget revision board ado	ption:		
4.	Period covered by the agreement:	Begin Date:	reaction to the control of the contr	End Date:	1
5.	Salary settlement:	l	Budget Year	1st Subsequent Year	J 2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	e budget and multly ear			T.
	projections (MYPs)?				
		One Year Agreement	t	nganganggangangangana man mengangkanampung spayar merimpah lambid suman merimpuri	artikarian derleki kilon diri demokri Belaki kilonkari ki sa masam amasa derbeki deriki kilon kilonki kilonki
		Total cost of salary settlement		and the state of t	
		% change in salary schedule from prior year			
		or .	<u> </u>		
		Multiyear Agreement			
		Total cost of salary settlement			and the second s
		% change in salary schedule from prior year (may enter text, such as "Reopener")	ennember den phinosolis media della derroma control de l'agra duran de nace mora anci i i en minor pun	ar in peperumnan Anton endreshiribi da un underva ilanden het Pade Stillerin industria fin 1994	
			1		

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

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

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

Negotiations Not	Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
	'	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	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			
Certificated (No	n-management) Prior Year Settlements			ka em alementerantischen betreiterbeiterbeitermateralen alembische bei beiterbeiterbeiter
Are any new cos	ts 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:		bereiden age aansde vanneren verbiede de van mee strevende alsverwele alsvele vit 1964 beveel van de d	L
	**************************************			
607		Budget Year	1st Subsequent Year	2nd Subsequent Year
Gertificated (No	n-management) Step and Column 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 & column adjustments	100	1 50	1 60
3.	Percent change in step & column over prior year	***************************************		
<b>J.</b>	i arcent citalige in step a column of a prior year	Puri et Maria	4-1-7-1	Out Out a success Vacan
Cartificated this	m managements Attables the control of the control	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	n-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
••	Alo advings from attrition incloded in the budget and left ( 5:	163	1 00	1 02
2,	Are additional H&W benefits for those laid-off or retired employees included in			
	the budget and MYPs?	Yes	Yes	Yes
	•		**************************************	y delight had not an an an an an an an an an an an an an
-	n-management) - Other			
List other signific	ant contract changes and the cost impact of each change (i.e., class size, hours of	employment, leave of absence, bonuse	s, etc.):	
				dendreds, soud-ross, services of the initial ross dendered in the law relationship to the initial init
	***************************************			
	410000000000000000000000000000000000000	Control of the Contro	lder van de deren en der van een verst lânst de Marie en de een van de van de Marie en Stel de Cânst de Cânst de Stel de Stel de Cânst de Stel	***************************************
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	***************************************	heter, das land de Hallichanskelds konske mangadel model amaneticaren nu nu dindrommat cremus mil nahan medicaren		
	Ad Administration of the companies of the companies and the companies of t			

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

S8B. Cost Analy	sis of District's Labor Agreements - Classifi	ed (Non-management) Employees			
DATA ENTRY: E	nter 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 classi	fled(non - management) FTE positions	1110.0	1118,5	1116.5	1116.5
		hands of the second control of the second co			and the literal of the little and all the literals had prompt and an any parallel and the literal literal prompt.
•	-management) Salary and Benefit Negotiation				
1.	Are salary and benefit negotiations settled for			No	
		If Yes, and the corresponding public discle			
		If Yes, and the corresponding public discle		•	
		If No, Identify the unsettled negotiations in	ncluding any prior year unsettled	I negotiations and then complete o	juestions 6 and 7.
Negotiations Sett	led				
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 busine	ss official?			
		If Yes, date of Superintendent and CBO of	ertification:		
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted			
	to meet the costs of the agreement?			Hal Dandard Andrei San Palanta (Gradunia) (Antrei Gradunia) (Antrei Gradunia) (Addison (Addis	
		If Yes, date of budget revision board adop	otion:	·	
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	budget and multiyear			
	projections (MYPs)?				MANAGAM ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAMA ANGGAM
÷		One Year Agreement	·		in 1884 the risk of the State
		Total cost of salary settlement	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
		% change in salary schedule from prior year			
		or	***************************************	.1	
		Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")	AMPERIA de AMESSAS SE SE ANTI-LEA A SELECTION DE LA COMPANIO DE COMPANIO DE LA COMPANIO DEL COMPANIO DE LA COMPANIO DEL COMPANIO DE LA COMPANIO DEL COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DEL COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DE LA COMPANIO DEL COMPANIO DEL COMPANIO DE LA COMPANIO DE LA COMPANIO DEL COMPANIO DEL COMPANIO DE LA COMPANIO DEL COMPANI	Arten materian managang aparti era ya gidag ya ten generianskan kama errel kera et el	alah Marmil Milana ang menjamban na malahan ang menggapan ya manamal
		Identify the source of funding that will be	used to support multiyear salary	commitments:	

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

Negotiations N	Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-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	And the same of th		
4.	Percent projected change in H&W cost over prior year		***************************************	
Classified (No	on-management) Prior Year Settlements			
,	costs from prior year settlements included in the budget?	No		
,	If Yes, amount of new costs included in the budget and MYPs		····	T
	If Yes, explain the nature of the new costs:			
		Rudget Veer	1et Subsanuant Vaor	2nd Subsequent Veer
	V Parallar and Control of the Contro	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Step and Column 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 & column adjustments			
3.	Percent change in step & column over prior year			<u> </u>
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Attrition (layoffs and retirements)	(2023-24)	(2024-26)	(2025-26)
1,	Are savings from attrition included in the budget and MYPs?	Yes	Yəs	Yes
2,	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	, Yes
Classified /Nr	on-management) - Other			
	ificant contract changes and the cost Impact of each change (i.e., hours of employme	ent, leave of absence, bonuses, etc.):		
	2	,		
	*  **Ameninks Hitchina All Profit and Market And Ameninks And Ameninks And Ameninks And Ameninks And Ameninks And Ameninks Amenin	uuridatikuun kitematendendendenden annat eestittiidisen destistäeria ten matuum dielähetutuu kunsti eestiemet teerid		
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# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S8C. Cost Anal	lysis of District's Labor Agreements - Manager	nent/Supervisor/Confidential Employee	96		
DATA ENTRY: E	inter all applicable data ilems; there are no extract	lons 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 mana positions	agement, supervisor, and confidential FTE	182.	211,	211.	211.
Management/Se	upervisor/Confidential				
	efit Negotiations		Γ		
1.	Are salary and benefit negotiations settled for t	he budget year?		No	
		If Yes, complete question 2.	<b></b>		
		If No, identify the unsettled negotiations i	Including any prior year unsettle	d negotiations and then complete	questions 3 and 4.
	L.	If n/a, skip the remainder of Section S8C.			
Negotiations Set	ttled				
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	budget and multiyear		Market and the state of the sta	
	projections (MYPs)?				
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations Not	t Settled				
3.	Cost of a one percent increase in salary and st	etutory benefits			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
4.	Amount included for any tentative salary sched	lule increases			
Management/St	upervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Wel	fare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1,	Are costs of H&W benefit changes included in	the hudget and MVPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	The budget and Militar	100	100	
3.	Percent of H&W cost paid by employer		AND THE COMMERCE AND A CONTROL OF THE CONTRACT OF THE CONTRACT OF THE CONTROL OF		
4.	Percent projected change in H&W cost over pri-	or year			and a territorial transferration during the subsequent of the subsequent territorial relations and manages, and
Management/St	upervisor/Confidential	-	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Colum	nn Adjustments		(2023-24)	(2024-25)	(2025-26)
				<u> </u>	
1.	Are step & column adjustments included in the	oudget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments				
3.	Percent change in step & column over prior year	ır .			
Management/St	pervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits	(mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
	fine contact of others have the local date of the last	at and th/Dag	\ \ V	\	V
1. 2.	Are costs of other benefits included in the budg  Total cost of other benefits	et and MTPS7	Yes	Yes	Yes
2. 3.	Percent change in cost of other benefits over p	rior vear	er manyalanana nagralaganga sia era samalaran samana nagraman isomonaya samala i		
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### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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89.	Local Control and Accountability Plan (LCAP)
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Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

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

### \$10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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Voe

Yes

Jun 15, 2023

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

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ADDITIONAL FISCAL INDICATORS					
The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except Item A3, which is automatically completed based on data in Criterion 2.					
A1,	Do cash flow projections show that the district will end	the budget year with a			
negative cash balance in the general fund?			No		
A2.	is the system of personnel position control independe	nt from the payroll system?			
			Yes		
A3.	A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the		**************************************		
	enrollment budget column and actual column of Criteri	ion 2A are used to determine Yes or No)	Yes		
A4.	A4. Are new charter schools operating in district boundaries that impact the district's				
	enrollment, either in the prior fiscal year or budget year?		No		
A5.	A5. Has the district entered into a bargaining agreement where any of the budget				
	or subsequent years of the agreement would result in salary increases that		No		
	are expected to exceed the projected state funded cost-of-living adjustment?				
A6.	A6. Does the district provide uncapped (100% employer paid) health benefits for current or				
	retired employees?		No		
A7. Is the district's financial system independent of the county office system?					
			No		
A8.	A8. Does the district have any reports that indicate fiscal distress pursuant to Education		***************************************		
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)		No		
A9.	A9. Have there been personnel changes in the superintendent or chief business				
official positions within the last 12 months?		No			
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.					
	Comments:		Military and Market and American Street Stre		
(optional)		•			
	•				

End of School District Budget Criteria and Standards Review