

**2023-24**



# Adopted Budget

June 29, 2023



710 Encinitas Blvd.  
Encinitas, CA 92024  
[www.sduhsd.net](http://www.sduhsd.net)

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## What's Inside?

This Budget Book is meant to be a reader-friendly overview of the 2023-24 San Dieguito Union High School District (SDUHSD) Adopted Budget, providing increased understanding and greater transparency for our community. The book is organized into four sections: Introductory, Organizational, Financial, and Informational.

### Introductory Section, Pages 2-16

This section presents a comprehensive financial picture of SDUHSD. It includes the District's major goals and objectives, a summary of revenues and expenditures for all funds, and key budget assumptions.

### Organizational Section, Pages 17-25

This section provides information about the District's leadership and organizational structure as well as the budget development process.

### Financial Section, Pages 26-179

This section contains the District's adopted budget on the required Standardized Account Code Structure (SACS) Forms and provides a summary of each fund.

### Informational Section, Pages 180-199

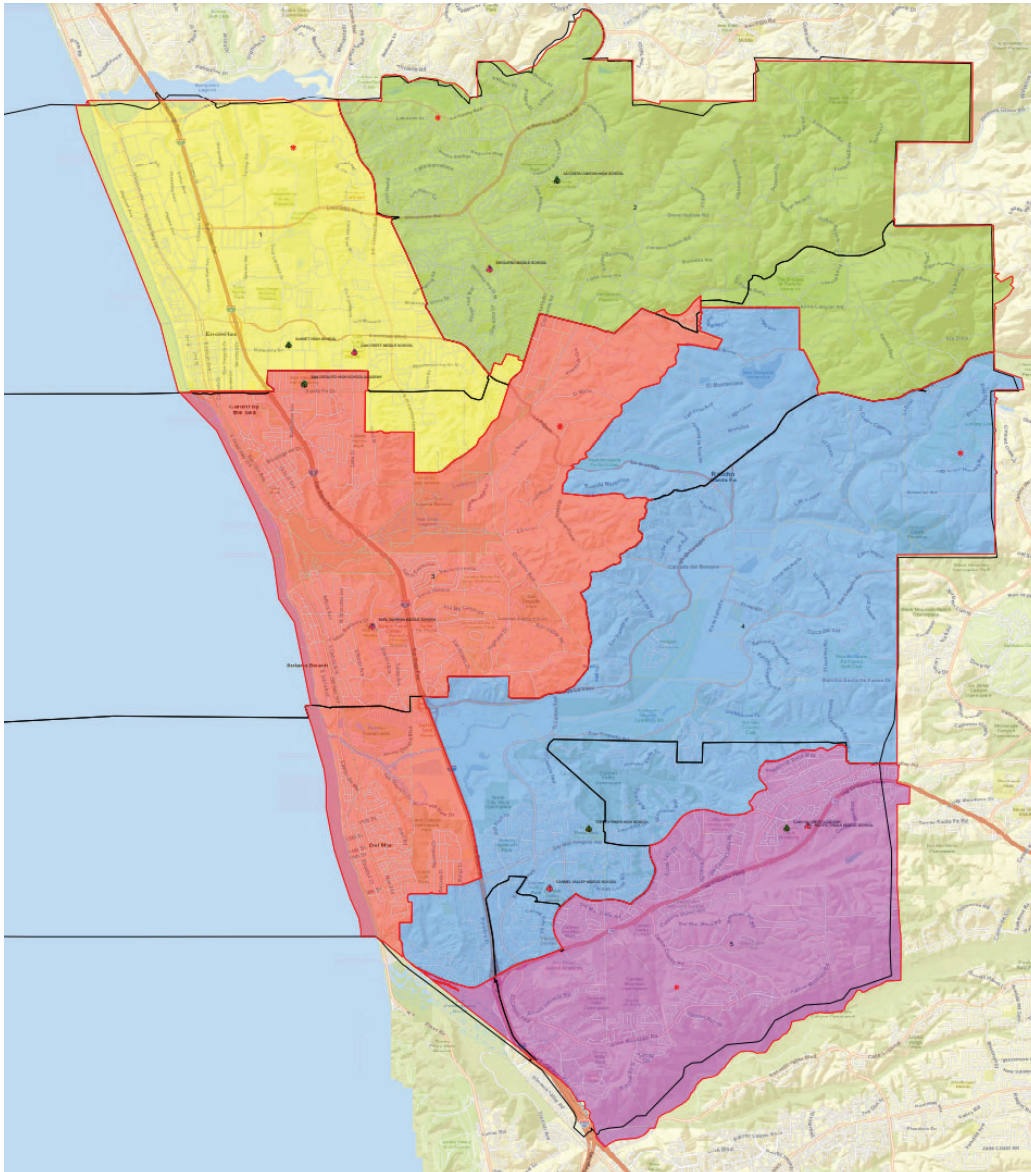
This section includes additional information—both financial and general. A glossary of key terms related to our budget and school finance in California is also included.

# Introductory Section

## Get to Know SDUHSD

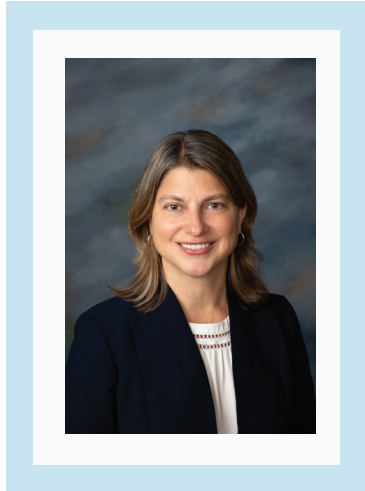
The San Dieguito Union High School District began its operations in 1936 and consists of approximately 85 square miles of territory in northwestern San Diego County. We have five middle schools and five high schools serving the communities of Cardiff-by-the-Sea, Carmel Valley in the City of San Diego, Del Mar, Encinitas, Fairbanks Ranch, La Costa in the City of Carlsbad, Solana Beach, and Rancho Santa Fe. We serve students from five feeder elementary school districts: Cardiff School District, Del Mar Union School District, Encinitas Union School District, Solana Beach School District, and Rancho Santa Fe School District.

### SDUHSD Trustee Area Map



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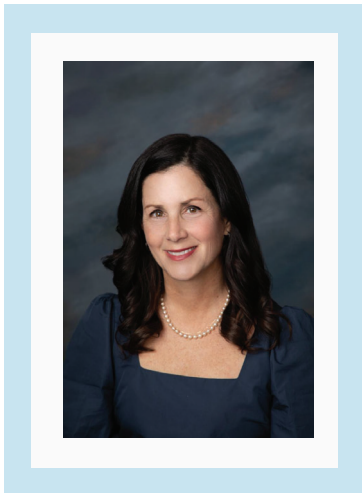
## Board of Trustees



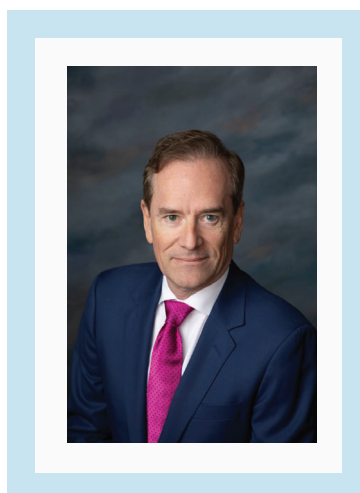
**Rimga Viskanta (Area 1)**  
*President*  
Term Expires 2026



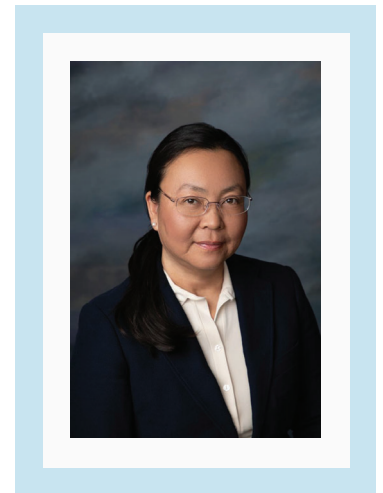
**Jane Lea Smith (Area 3)**  
*Vice President*  
Term Expires 2026



**Katrina Young (Area 2)**  
*Clerk*  
Term Expires 2024



**Michael Allman (Area 4)**  
Term Expires 2024



**Phan Anderson (Area 5)**  
Term Expires 2026

## Executive Cabinet

**Anne Staffieri, Ed. D.**  
Superintendent

**Tina Douglas**  
Associate Superintendent  
Business Services

**Bryan Marcus**  
Associate Superintendent  
Educational Services

**Mary Anne Nuskin**  
Associate Superintendent  
Human Resources

## School Site Principals



### Middle Schools

**Carmel Valley:** Victoria Kim  
**Diegueño:** Celeste Barnette, Ed. D.  
**Earl Warren:** Reno Medina  
**Oak Crest:** Kathryn Friedrichs  
**Pacific Trails:** Scott Wild

### High Schools

**Canyon Crest Academy:** Brett Killeen  
**La Costa Canyon:** Justin Conn  
**San Dieguito Academy:** Cara Dolnik  
**Sunset:** Rick Ayala  
**Torrey Pines:** Robert Coppo

## Superintendent's Message

Public education budgets can seem complicated. Our budget must legally comply with state-adopted criteria and standards and must allow the District to meet its current year and subsequent two fiscal year's financial commitments. The priority for setting the District's spending goals is simple: we focus on student needs.

The SDUHSD Fiscal Services team has created this budget document that will guide us through the new school year and beyond. It was developed with transparency in mind and data was pulled based on questions we have received from the public to better understand the budget's complexities. This document involved an extraordinary amount of planning, and a huge thank you to Andrea Pizana, Business Services Executive Assistant, for taking the lead on this project.



While developing this budget was more challenging than in recent years due to the uncertainty of the economy, and our decline in enrollment, our priorities have always been clear. Utilizing the District's Local Control Accountability Plan (LCAP) and targeted initiatives, this budget supports our four LCAP goals and our deep commitment to student success:

- Equity and Access
- Teaching and Learning
- Student Mental Health, Wellness and Engagement
- Staff Wellness and Support

Each year we educate over 12,000 students, and this new school year we are excited to bring our students back after summer break with a budget that focuses on student needs ranging from academic to social-emotional to college and career readiness. This 2023-24 school year will be my first as Superintendent in the San Dieguito Union High School District, and I am thrilled to be a part of this community that expects success no matter the challenges, obstacles or opportunities that are presented to us as educators, teachers, staff, families and students.

Sincerely,

Dr. Anne Staffieri

# 2023-24 Budget Summary

The District's budget, in its most simplest form, is the school year plan that describes the services and expenditures to support our student outcomes. It is developed each year beginning with the January release of the Governor's budget. The District then calculates the revenue from the Local Control Funding Formula (LCFF). The basic elements of the formula include enrollment, student average daily attendance (ADA), a three-year rolling average of the district's unduplicated pupil percentage (UPP), cost of living adjustment (COLA), and local revenue (property taxes).

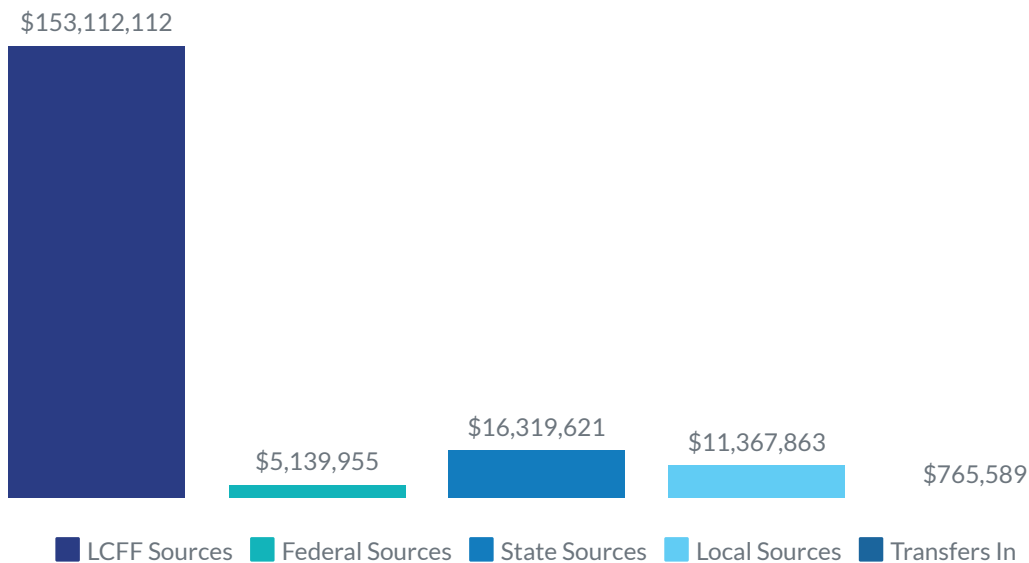
There are several other factors that are used when developing the budget. These factors are often referred to as budget assumptions. They are obtained in different ways. Some come from State and Federal agencies and others are district assumptions based on historical trends.

A list of assumptions used for the development of the 2023-24 budget are provided in the table.

2023-24 General Fund Budget Assumptions	
Property Tax Growth	5.42%
Unduplicated Pupil Percent (UPP) - 3 Year Rolling Average	19.64%
Consumer Price Index (CPI)	3.54%
Cost of Living Adjustment (COLA)	8.22%
Instructional Days	180
Projected Enrollment	12,337
Average Daily Attendance (ADA) %	94.85%
Average Daily Attendance (ADA)	11,701.33
Health & Welfare Benefit Increases - Certificated/Management	5.00%
Health & Welfare Benefit Increases - Classified	2.50%
Step and Column Salary Schedule Increase - Certificated	0.50%
Step and Column Salary Schedule Increase - Classified	0.75%
California State Teachers Retirement System (CalSTRS)	19.10%
California Public Employees Retirement System (CalPERS)	26.68%
Routine Restricted Maintenance Account (RRMA) Contribution	3.00%
Mandate Block Grant Grades K-8 per ADA	\$38
Mandate Block Grant Grades 9-12 per ADA	\$73
Unrestricted Lottery per ADA	\$170
Restricted Lottery per ADA	\$67



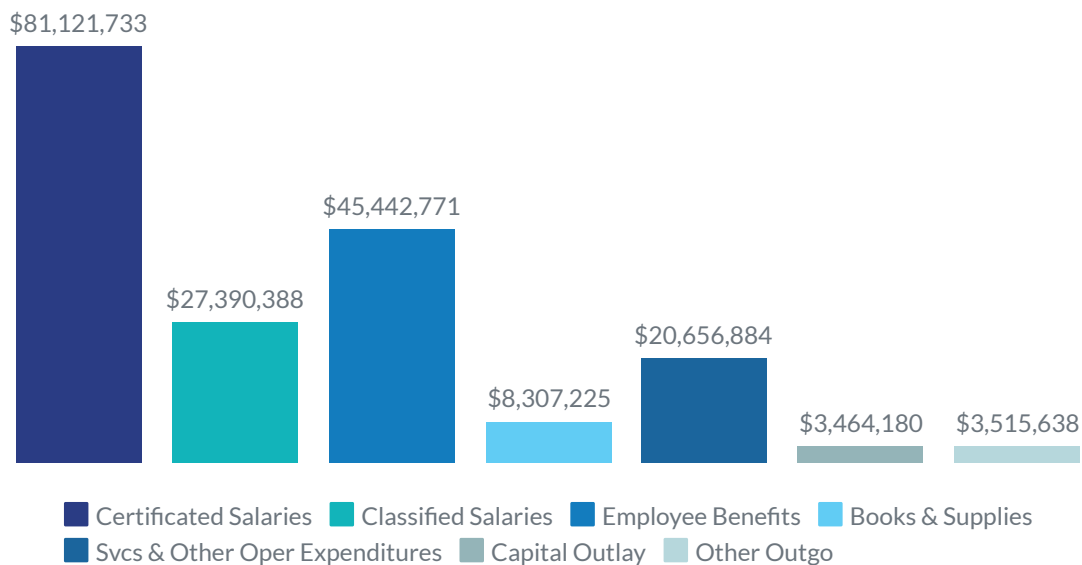
## 2023-24 Projected Revenue: **\$186,705,140**



Our required financial documents, not only include the 2023-24 Budget, but also includes 2022-23 Estimated Actuals. Estimated Actuals are a projection of how we will end the fiscal year. The documents allow for a comparison between those projections and our adopted budget. The key revenue variances in the 2023-24 Adopted Budget as compared to the 2022-23 Estimated Actuals are as follows:

- Increase in LCFF funding of \$9.5 million:
  - o Increase in COLA from 6.56% to 8.22%: \$4.08 million
  - o Decrease of 229 projected funded ADA: \$2.8 million
  - o Decrease in Education Protection Account (EPA): \$45,812
  - o Increase in Unduplicated Pupil 3-yr rolling Percentage UPP: \$864,000
  - o Property tax growth: \$7.4 million
- Decrease in federal funding of \$757,000, mostly due to the removal of one-time Elementary and Secondary School Emergency Relief III (ESSER III) revenue, and the removal of prior year carryover for the following programs: Title I, Title II, Title III, Title IV, and Comprehensive Support & Improvement (CSI).
- Decrease in state funding of \$11.98 million, mostly due to the removal of one-time funds for the following programs: Arts, Music & Instructional Materials Block Grant; Learning Recovery Emergency Block Grant; and the Nutrition Services Kitchen Infrastructure & Training (KIT) funds. It also includes the removal of prior year carryover for the Career Technical Education Incentive Grant and the K-12 Strong Workforce Program. Lottery grants were also adjusted based on current ADA projections.
- Decrease in local revenue of \$4.35 million, mostly due to the removal of one-time funds for the following programs: California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) Ventilation Program, miscellaneous donations, and prior year carryover. AB602 Special Education revenue has been reduced by \$500,000 due to declining enrollment within our Special Education Local Plan Area (SELPA).

## 2023-24 Projected Expenditures: **\$189,898,819**



The key expenditure variances in the 2023-24 Adopted Budget as compared to the 2022-23 Estimated Actuals are as follows:

- Net decrease in certificated salaries of \$1.74 million. The changes were due to the removal of the one time \$3,000 off schedule salary payment of \$2 million; increase for step and column movement of \$450,000; net decrease of 4.66 FTE in certificated salaries of \$600,000; and increase in teachers on special assignment of \$410,000.
- Increase in classified salaries of \$3.14 million. The changes were due to the increase for step and column movement of \$207,000; and instructional aide and bus driver vacancies returning to classified salaries from contracted services.
- Net decrease in employee benefits of \$731,429. These changes were due to the increase in Workers Compensation and PERS rates of \$1.3 million; an increase in health & welfare benefits of \$964,137; a decrease in STRS of \$1.5 million due to required accounting entry for STRS on behalf of payments; and a decrease in unemployment insurance of \$463,749. In addition, there are other adjustments in benefits due to instructional aide and bus driver vacancies returning to classified salaries from contracted services.
- Net decrease in Books and Supplies of \$3.11 million. These changes were due to the removal of prior year carryover of the following programs: Title I, Title II, Title III, Title IV, Career Technical Education Incentive Grant, K-12 Strong Workforce Program, Special Education Learning Recovery Block Grant, Elementary and Secondary School Emergency Relief III (ESSER III), and the CSI grant. It also includes an increase for the replacement of classroom projectors, staff computers, and wireless access points.
- Net decrease in Services and Other Operating Expenditures of \$240,000. These changes were due to adjustments in benefits from returning instructional aide and bus driver vacancies from contracted services to classified salaries. It also includes increases in utilities, property and liability insurance premiums, internet and phone services, web hosting services, and in general cost of goods and services.

- 
- Net decrease in Capital Outlay of \$2.9 million. These changes were due to the removal of the special education bus purchase of \$3.2 million and transferring \$2.1 million of deferred maintenance projects from the General Fund to Fund 14 Deferred Maintenance Fund. It also includes increases due to the addition of the new California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) Ventilation Program of \$1.95 million as well as Arts, Music & Instructional Materials improvements for sound systems and equipment, lighting upgrade, rigging, and curtains totaling \$450,000.
  - Decrease in Other Outgo of \$1 million. This change was due to transferring the deferred maintenance budget from the General Fund to Fund 14 Deferred Maintenance Fund so we can account for them separately and provide greater transparency.

## General Fund Summary

The projected Unrestricted beginning fund balance is \$24,236,697 and the projected Restricted beginning fund balance is \$14,448,137 for a total projected beginning fund balance of \$38,684,833. After projected revenues and expenditures, the Unrestricted General Fund shows a surplus of \$2,297,001. The Restricted General Fund shows a deficit of (\$5,490,680) for a total net deficit of (\$3,193,679). The deficit is due to one-time revenue that the District received in prior years that can be expended over multiple years. The revenue was not received in the same year it is being expended, and therefore creates a deficit. Our Unrestricted Ending Fund Balance is \$26,533,698 and our Restricted Ending Fund Balance is \$8,957,457 for a Combined Ending Fund Balance of \$35,491,154.

The District's ending fund balance is the amount of money the District has unexpended in its budget. The ending fund balance becomes the beginning fund balance for the following fiscal year. A portion of our ending fund balance is restricted and cannot be used for any other purpose than what was legislatively mandated. In addition, we are mandated by the State to set aside a minimum of 3% for economic uncertainties.

The Governing Board adopted a policy that requires us to maintain a minimum basic aid reserve of 15% above our 3% reserve requirement for economic uncertainties. The basic aid reserve allows the District to weather any unexpected fluctuations in property taxes, especially since we are projecting to become a Community Funded/Basic Aid District in the 2025-26 fiscal year. This reserve also helps to manage cash flow during the year to pay for our budgeted obligations, and reduces the overall costs of borrowing cash.

## General Fund Summary

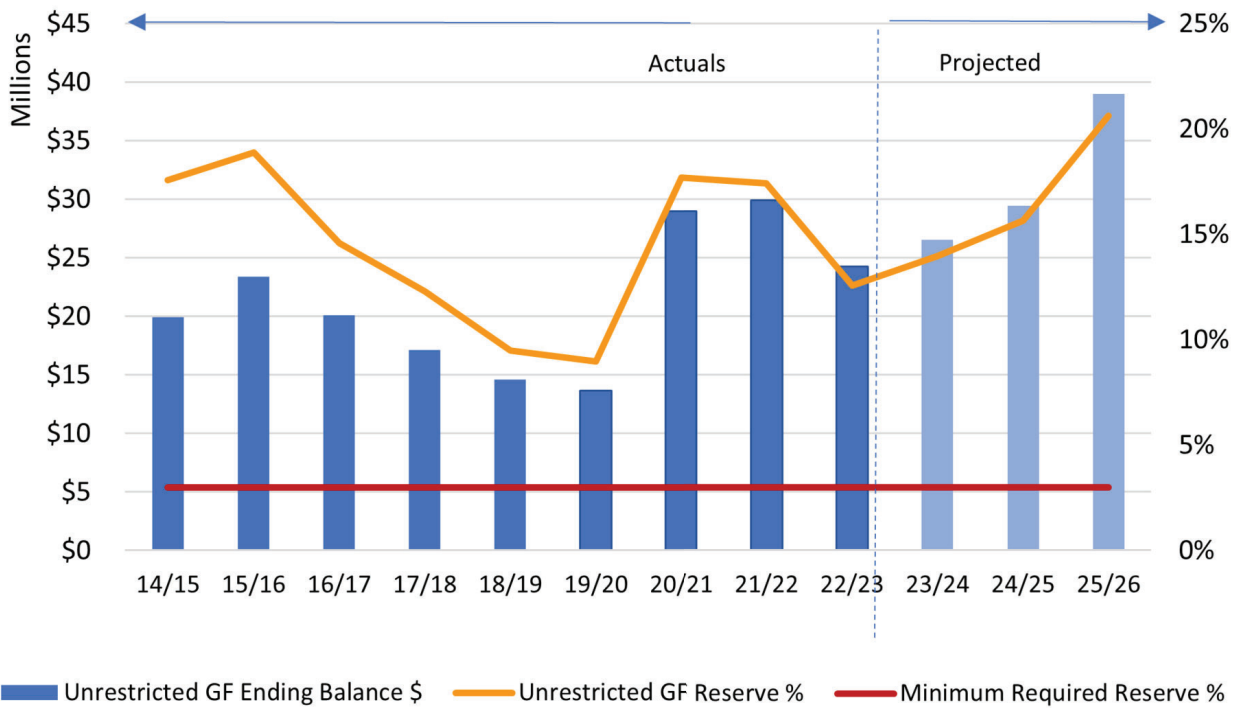
The projected beginning and ending fund balances are shown in the table, as well as the components of our ending fund balance.

	Unrestricted	Restricted	Total
Projected Beginning Fund Balance 7/1/2023	\$24,236,696.64	\$14,448,136.52	\$38,684,833.16
2023-24 Revenues	\$160,646,676	\$42,680,067	\$203,326,743
2023-24 Expenditures	\$158,349,675	\$48,170,747	\$206,520,422
Surplus/(Deficit)	\$2,297,001	(\$5,490,680)	(\$3,193,679)
<b>Total Ending Fund Balance</b>	<b><u>\$26,533,697.64</u></b>	<b><u>\$8,957,456.52</u></b>	<b><u>\$35,491,154.16</u></b>
<b><u>Components of Ending Fund Balance</u></b>			
A) Nonspendable			
Revolving Cash	\$181,000		\$181,000
B) Restricted			
		\$8,957,459.69	\$8,957,459.69
C) Committed			
Basic Aid Reserve	\$3,500,000		
Deferred Maintenance	\$2,900,000		
White Fleet Replacement (27 vehicles)	\$1,139,622		
Fuel Storage Tanks	\$2,500,000		
D) Unassigned/Unappropriated			
Reserve for Economic Uncertainties (3%)	\$5,696,964.57		\$5,696,964.57
Unassigned/Unappropriated	\$10,616,111.07	(\$3.17)	\$10,616,107.90

As a result of the balance in the State's Public School System Stabilization Account the statutory limitation of 10% on school district reserves continues to be in effect for the 2023-24 budget period, pursuant to Education Code (EC) Section 42127.01(e). The District meets this requirement due to the committed \$10,039,622. This leaves a balance of \$10,616,108 unassigned/unappropriated dollars.

The District's historical unrestricted ending fund balance and the projected balance for 2023-24 through 2025-26 are reflected in the following graph:

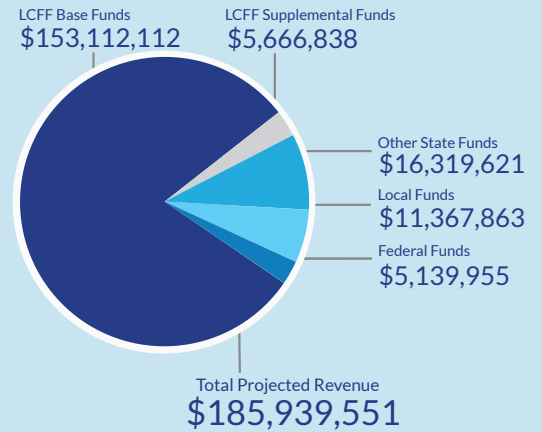
### Historical Unrestricted Ending Fund Balance



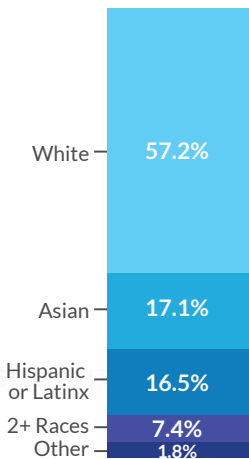
# Local Control Accountability Plan Overview

The Local Control Accountability Plan (LCAP) is a comprehensive planning tool to support student outcomes and is an important component of the LCFF. All school districts are required to develop an LCAP which details how they intend to meet annual goals for all students, with specific activities to address state and local priorities. The plan must also demonstrate how a district will meet the requirements to increase or improve services for our unduplicated pupils. The 2023-24 LCAP was developed in conjunction with the 2023-24 Adopted Budget and a brief overview is provided later in this document within the "Informational Section".

## BUDGET



## ETHNICITY



## STUDENT GROUPS

- 19.5%** SOCIOECONOMICALLY DISADVANTAGED STUDENTS
- 10.5%** STUDENTS WITH DISABILITIES
- 4.7%** ENGLISH LEARNERS
- 26.1%** MULTILINGUAL LEARNERS



~12,700 STUDENTS IN GRADES 7-12 & ADULT TRANSITION



10 SCHOOLS



1000+ EMPLOYEES



50+ HOME LANGUAGES



10 DESIGNATED NO PLACE FOR HATE SCHOOLS



4 HIGH SCHOOLS OFFER ADVANCED PLACEMENT (AP) COURSES



1 INTERNATIONAL BACCALAUREATE SCHOOL



3 2021 CALIFORNIA DISTINGUISHED SCHOOLS

## 2021 - 2024 LCAP Goals

### Goal 1 Equity & Access

Identify and address inequities in current district and school systems, programs, policies, and practices to ensure every student has equitable access to educational programs to meet their postsecondary goals.

### Goal 2 Teaching & Access

Provide inclusive teaching and learning programs, with data-driven and relevant instruction, allowing students to meet individual graduation goals, while becoming college and career ready.

### Goal 3 Mental Health, Wellness & Engagement

Increase the percentage of students who feel that school is a safe and supportive environment with caring, trusted adult relationships that allows for social-emotional and behavioral growth.

### Goal 4 Staff Wellness & Support

Research, develop, and implement a comprehensive staff wellness program so that every staff member feels safe, connected, and is provided with opportunities for professional growth.

## Summary of District Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will find a summary of the District budget for all funds. Funds are allocated to the District based upon several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The “fund type” is important because it determines how the financial resources must be spent.

Fund	Beginning Balance	Revenue/Sources	Expenditure/Uses	Ending Balance
Fund 01--General Fund	\$38,684,833	\$186,705,140	\$189,898,819	\$35,491,154
Fund 08--Student Activity Fund	\$2,071,561	\$1,427,890	\$1,337,253	\$2,162,198
Fund 13--Cafeteria Fund	\$1,459,269	\$4,493,200	\$4,706,324	\$1,246,145
Fund 14--Deferred Maintenance Fund	\$0	\$1,050,000	\$1,050,000	\$0
Fund 21--Building Fund	\$69,068,307	\$700,000	\$69,768,266	\$41
Fund 25--Capital Facilities Fund	\$2,485,137	\$1,253,189	\$945,334	\$2,792,992
Fund 35--County School Facilities Fund	\$90,953	\$1,254,969	\$1,189,752	\$156,170
Fund 40--Special Reserve Fund for Capital Outlay	\$38,195,906	\$1,629,913	\$39,825,818	\$1
Fund 49--Capital Project Fund	\$28,917,040	\$0	\$0	\$28,917,040
Fund 51--Bond Interest and Redemption Fund	\$17,103,905	\$0	\$0	\$17,103,905
Fund 67--Self-Insurance Fund	\$36,434	\$50,350	\$50,000	\$36,784
<b>Total All Funds</b>	<b>\$198,113,345</b>	<b>\$198,564,651</b>	<b>\$308,771,566</b>	<b>\$87,906,430</b>



# Multi-Year Projections (General Fund)

Multi-Year Projections (MYPs) are required by AB1200 and AB2756. School districts are required to show that it will be able to meet its financial obligations in the current and two subsequent fiscal years. A barometer of a district's financial strength is the district's unrestricted reserve percentage. Districts the size of SDUHSD are required to maintain unrestricted reserves of at least 3% or roughly \$5.7 million.

SDUHSD is submitting a positive certification to the State based on revenue and expenditure assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. In the table below, the District provides data for the following: actual balances from fiscal years 2019-20 through 2021-22; estimated balance for fiscal year 2022-23; the adopted budget for the current year and two subsequent fiscal years of projected data for the General Fund. Due to the combination of tax growth and declining enrollment at San Dieguito Union High School District, we are projecting to transition into basic aid status in fiscal year 2025-26.

The projections in deficit spending for 2023-24 and 2024-25 are due to the spending of one-time restricted grants where the revenue was received in prior years—the District receives the revenue in one year and spends these grants over multiple years which creates a deficit.

A summary of the District's General Fund for 2019-20 through 2025-26 is reflected in the following table:

Combined General Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected
Beginning Fund Balance	\$18,212,388	\$17,638,524	\$33,188,259	\$36,555,398	\$38,684,833	\$35,491,154	\$34,684,163
Revenues	\$150,943,384	\$179,153,061	\$174,770,715	\$195,147,024	\$186,705,140	\$187,298,612	\$194,458,535
Expenditures	\$152,167,318	\$163,603,326	\$171,403,576	\$193,017,588	\$189,898,819	\$188,105,603	\$188,860,812
Surplus/(Deficit)	(\$1,223,934)	\$15,549,735	\$3,367,139	\$2,129,436	(\$3,193,679)	(\$806,991)	\$5,597,723
Ending Fund Balance	\$16,988,454	\$33,188,259	\$36,555,398	\$38,684,833	\$35,491,154	\$34,684,163	\$40,281,886

# Multi-Year Projection Assumptions

There are several other factors that are used when developing multi-year projections. They are obtained in different ways. Some come from State and Federal agencies and others are district assumptions based on historical trends. The assumptions used to develop the multi-year projection are shown in the table below:

## Multi-Year Projection Assumptions

2023-24 Adopted Budget Multi-Year Projection Assumptions	2023-24	2024-25	2025-26
Property Tax Growth	5.42%	5.17%	4.92%
Unduplicated Pupil Percent (UPP) - 3 Year Rolling Average	19.64%	18.97%	18.97%
Consumer Price Index (CPI)	3.54%	3.02%	2.64%
Cost of Living Adjustment (COLA)	8.22%	3.94%	3.29%
Instructional Days	180	180	180
Projected Enrollment	12,337	12,037	11,737
Average Daily Attendance (ADA) %	94.85%	94.79%	94.79%
Average Daily Attendance (ADA)	11,701.33	11,409.50	11,124.97
Health & Welfare Benefit Increases - Certificated/Management	5.00%	5.00%	5.00%
Health & Welfare Benefit Increases - Classified	2.50%	2.50%	2.50%
Step and Column Salary Schedule Increase - Certificated	0.50%	0.50%	0.50%
Step and Column Salary Schedule Increase - Classified	0.75%	0.75%	0.75%
California State Teachers Retirement System (CalSTRS)	19.10%	19.10%	19.10%
California Public Employees Retirement System (CalPERS)	26.68%	27.70%	28.30%
Routine Restricted Maintenance Account (RRMA) Contribution	3.00%	3.00%	3.00%
Mandate Block Grant Grades K-8 per ADA	\$38	\$39	\$41
Mandate Block Grant Grades 9-12 per ADA	\$73	\$76	\$78
Unrestricted Lottery per ADA	\$170	\$170	\$170
Restricted Lottery per ADA	\$67	\$67	\$67

Organizational Section  
**How We Work**



Chaewon Lee  
Carmel Valley Middle School, 7th Grade

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# SDUHSD District-Level Divisions

## Superintendent

The Superintendent leads the District in promoting the success of all students. They serve as the instructional leader providing the vision and mission of the District and building positive community relations with our staff, parents, students and community partners. The Superintendent's Office also manages the communications of the District.

To support the Superintendent, there are three Associate Superintendents overseeing the Business Services, Educational Services, and Human Resources divisions.

## Business Services

The primary responsibility of the Business Services Division is to provide quality services to support the District's instructional programs. The Business Services Division oversees the operation of and provides district-wide support for the following departments:

- Facilities Planning & Construction
- Fiscal Services
- Maintenance & Operations
- Nutrition Services
- Purchasing
- Risk Management
- Technology Services
- Transportation

## Educational Services

The Educational Services Division provides leadership to support academic, social-emotional, and behavioral areas of District students. The Educational Services Division oversees the following departments:

- Assessment & Accountability
- Career Technical Education & Work Experience
- Pupil Services
- School & Student Services
- Special Education
- Teaching, Learning & Innovation

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## Human Resources

The Human Resources Division is divided into two key areas: Certificated Personnel (teachers, counselors, school psychologists, and social workers) and Classified Personnel (support staff). Human Resources contributes to the success of students by recruiting, hiring, training, and developing the best qualified teachers and support staff available.

Our District is governed by the merit system. The fundamental purpose of merit employment for classified employees under California Education Code is to ensure selection, promotion, and retention are without favoritism or prejudice and on the basis of merit and fairness. An independent Personnel Commission administers the merit system. It is composed of three Commissioners, each appointed for a three-year term. The District appoints one Personnel Commissioner. The classified employees, through their bargaining unit, appoint the second Commissioner. Those two Commissioners then appoint the third member of the Commission.

The Commission has a threefold responsibility:

- To cooperate with the Board of Trustees and District administrators in the quest for high quality employees and sound human resources administration.
- To represent the interests of the general public by providing a personnel system dedicated to hiring and retaining competent employees to perform the classified work.
- To ensure that classified employees receive fair and equitable treatment.

# Budget Policies and Procedures

## Accounting Policies and Procedures

The District's accounting policies conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. The District accounts for its financial transactions in accordance with the policies and procedures of the California School Accounting Manual (CSAM).

The San Diego County Office of Education (SDCOE) has fiscal oversight of the San Dieguito Union High School District. The District must submit its annual budget, first interim budget, second interim budget, and unaudited actuals reports to SDCOE for review and approval.

Additionally, the District chooses to run payroll and accounts payable warrants through SDCOE. SDCOE audits these transactions before the warrants are processed. The regular monitoring by SDCOE helps maintain fiscal integrity and comply with State fiscal requirements. The following is a summary of the significant accounting policies:

### **Fund Accounting**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into three broad categories which, in aggregate, include twelve (12) funds.

### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. Governmental funds are generally accounted for using the modified accrual basis of accounting. Their revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

### **Capital Assets**

Assets purchased or acquired with an original cost of \$5,000 or more are reported as capital assets. Other costs for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 to 30 years depending on asset types.

### **Prepaid Expenses**

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District chooses to report expenditures in the benefiting period.

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### Unearned Revenues

Revenues from federal, state and local special projects and programs are recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue.

### Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

### Fund Balance Categories

GASB 54 requires the fund balance amounts to be properly reported within the fund balance categories below:

- **Nonspendable** - This includes revolving cash funds, inventories and prepaid expenses. Nonspendable are items that are not available for expenditure because it is not in spendable form or is legally or contractually required to remain intact. For example, Prepaid Expenditures and Revolving Cash are not available for spending, so the portion of fund balance represented by these items must be classified as nonspendable.
- **Restricted** - This includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- **Committed** - This includes amounts that can be used only for the specific purposes determined by formal action of the Governing Board.
- **Assigned** - This includes amounts that are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed.
- **Unassigned** - This includes all remaining General Fund amounts not contained in the other fund balance categories.

The State's minimum recommended ending fund balance reserve for economic uncertainties for SDUHSD is 3% of total general fund expenditures. This does not include restricted or committed ending fund balances. The Board adopted policy BP 3100 Budget, Reserve Balance states: " In addition to the minimum reserve balance for economic uncertainties, the District shall maintain a minimum unassigned fund balance for a Basic Aid (Community Funded) Reserve of not less than 15% of budgeted general fund expenditures and other financing uses as a Reserve for Economic Uncertainties." The District has committed an amount above the minimum requirement toward building a basic aid reserve as required by policy.

## Revenue & Expenditure Accounting

Revenues and expenditures are recorded in accordance with the California School Accounting Manual (CSAM) as prescribed by California Education Code Section 41010. Revenues are classified by fund and object. Fund classifications are shown below.

Fund 01 General Fund  
Fund 08 Student Activity Special Revenue Fund  
Fund 13 Cafeteria Fund  
Fund 14 Deferred Maintenance Fund  
Fund 21 Building Fund  
Fund 25 Capital Facilities Fund  
Fund 35 County School Facilities Fund  
Fund 40 Special Reserve Fund for Capital Outlay Projects  
Fund 49 Capital Projects Fund for Blended Component Units  
Fund 51 Bond Interest and Redemption Fund  
Fund 52 Debt Service Fund for Blended Component Units  
Fund 67 Self-Insurance Fund

Using the State approved Standardized Account Code Structure (SACS), we record our revenues in the following object classifications:

- **LCFF Sources** - The primary source of funding for California school districts. LCFF is a combination of funds received from State aid and local property taxes.
- **Federal Revenue Sources** - Funds received from the federal government, typically to help defray the costs of providing services to students with special needs or circumstances (e.g., special education students, low income students, students learning English, etc.).
- **Other State Revenue Sources** - Funds received from the State outside of LCFF, including funds from the state lottery special apportionments, and grants.
- **Other Local Revenue Sources** - Funds received from local sources, including special education, lease and rental income, interest earnings, and local foundations.

## Expenditure Categories

Expenditures are recorded by major object and by function. The major object categories are as follows:

- **Certificated Personnel Salaries** - Expenditures for positions that require a credential or permit issued by the Commission on Teacher Credentialing.
- **Classified Personnel Salaries** - Expenditures for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing.
- **Employee Benefits** - Expenditures for the Districts' contributions to retirement plans, payroll statutory fringe benefits, as well as health and welfare benefits.
- **Books and Supplies** - Expenditures for textbooks, materials, supplies, and other such items.
- **Services and Other Operating Expenses** - Expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal services, and other operating expenditures.
- **Capital Outlay** - Expenditures for land, buildings and capitalized equipment.
- **Other Expenses and Outgo** - Expenditures for costs such as debt service payments and interest expense on short-term borrowing for items like our Tax and Revenue Anticipation Note (TRAN).



The function identifies activities or services performed to support or accomplish one or more goals or objectives. The major function categories are as follows:

- **Instruction** - Expenditures for regular and special education classroom teachers, instructional aides and student support facilitators. In addition to that cost, this category includes the cost of substitutes, textbooks, professional development and classroom equipment and supplies.
- **Instruction-Related Services** - Expenditures for school administration (principals, administrative assistants, campus supervisors, learning commons technicians, receptionist, registrar, program supervisors, bilingual community liaisons and office supplies) and professional development to support these services.
- **Pupil Services** - Expenditures for direct non-instructional services to students. The cost of counselors, psychologists, social workers, health and speech services, and pupil transportation are included here.
- **Ancillary Services** - Expenditures for extra-curricular athletic stipends, transportation and safety equipment.
- **General Administration** - Expenditures for costs for personnel, the superintendent's office, pupil services administration, legal services, and business operations (insurance, printing, data processing, payroll, and bookkeeping).
- **Plant Services** - Expenditures for the cleaning and maintenance of our schools. The cost of custodians, maintenance and grounds staff, alarm systems, and utilities.
- **Other Outgo** - Expenditures for debt service and interest on capital leases, indirect costs, special education tuition costs and Interfund Transfers out to Fund 14 for deferred maintenance projects.

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## Budget Development Process

In January, the budget development process begins with the Governor of California publishing the proposed State budget. The financial information contained in the Governor's budget is applied to the LCFF, and District staff prepare initial budget assumptions.

The District is also required to develop its LCAP as the guiding document and in conjunction with the budget. The LCAP development process also requires Districts to engage with the community and parent groups for input on the LCAP. This process is on-going and begins in the Spring.

In February, Executive Cabinet and Business Services staff develop preliminary enrollment projections. Staffing formulas and staffing requests are reviewed with school site administrators. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and student needs.

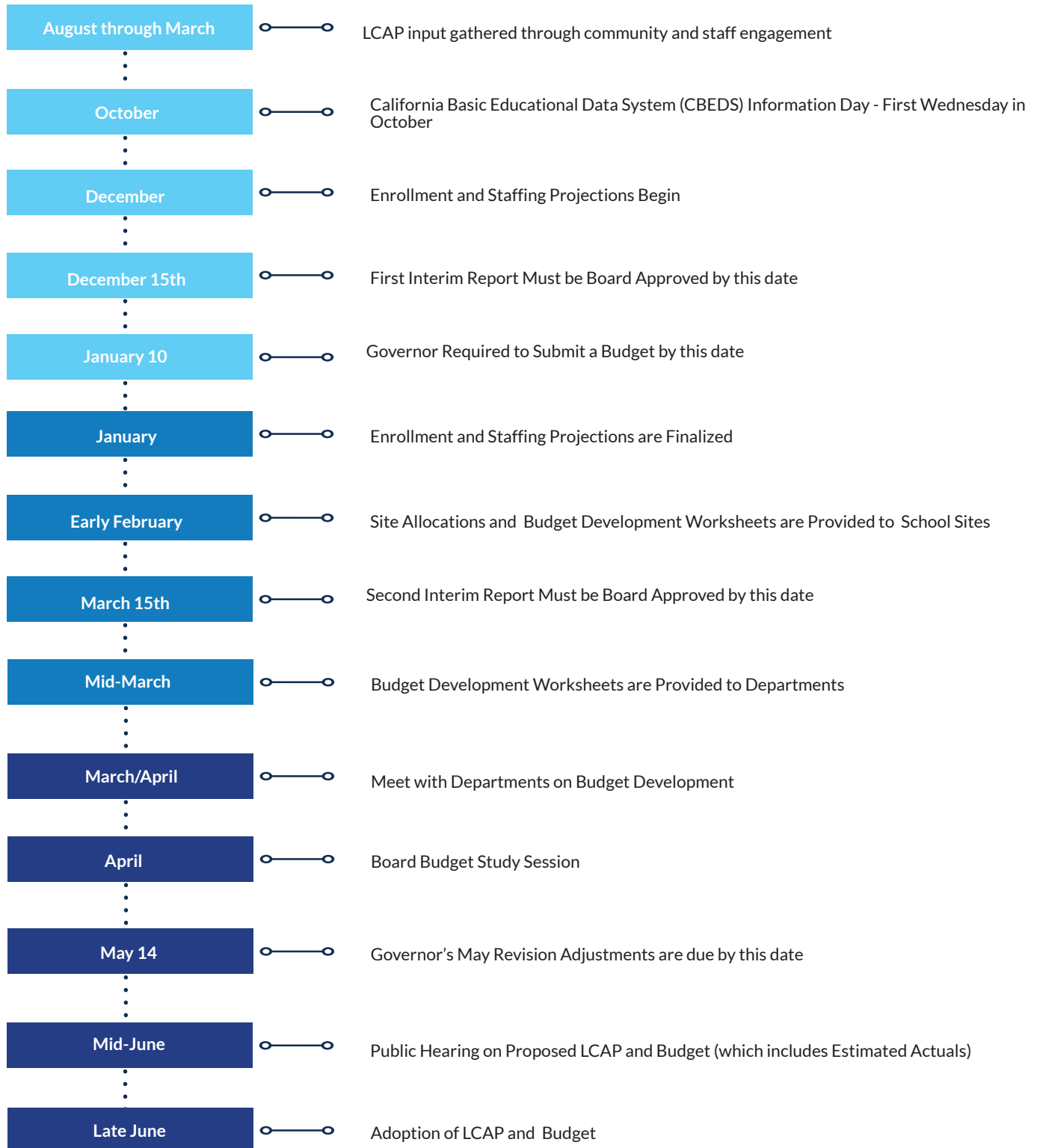
In March and April, the Superintendent and Board work to develop District budget goals and priorities for the upcoming fiscal year.

During this same time period, the proposed LCAP is being developed. Throughout the school year, District leadership engages with key educational partners including staff, families, students, and community organizations. We gather feedback on the LCAP goals, priorities and objectives. The feedback is then synthesized and used to identify the highest priority needs, current successes, and areas for improvement to inform the development of the LCAP.

In May, the Governor releases a revision to his January budget proposal, or "May Revise". With the new information, District leadership reviews the applicable changes to the budget and creates a proposed budget to be considered by the Board. The proposed budget includes the budget goals and priorities established by the Board and Superintendent in addition to the areas identified in the LCAP process.

Both the LCAP and proposed budget are presented in a public hearing at a Board Meeting in June, which allows for public input. At a subsequent board meeting in June, prior to June 30th of each year, the LCAP and budget are presented to the Board for final consideration and adoption.

## Budget Calendar Highlights



## Financial Section

# 2023-24 Adopted Budget

California local educational agencies (LEAs) are required to submit a series of financial reports and data to the California Department of Education (CDE). All LEAs are required to use the SACS Financial Reporting Software to help facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability.
- Reduces the administrative burden on LEAs in preparing required financial reports.
- Helps meet federal reporting guidelines.
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Provides a framework to follow the flow of educational funds; and
- Provides better information for use by those interested in school finance.

The SACS Forms for each of the funds are on the following pages as well as the supplemental SACS Forms.



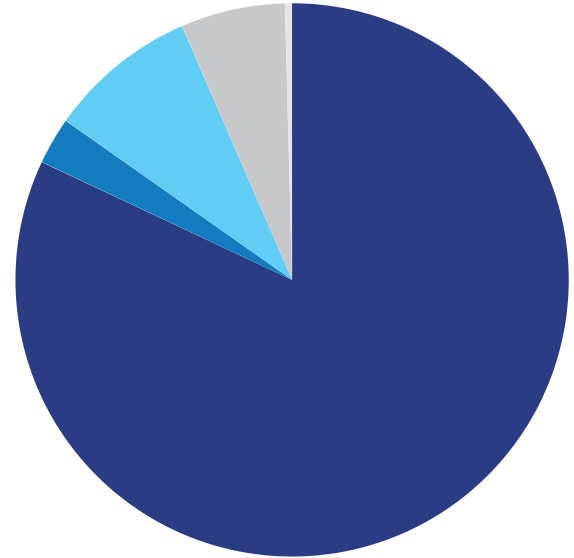
Amy Zhang  
Carmel Valley Middle School, 8th Grade

## Fund 01 - General Fund

The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (82.01%).

**Total projected revenue is \$186.7 million.**

### Revenue Sources

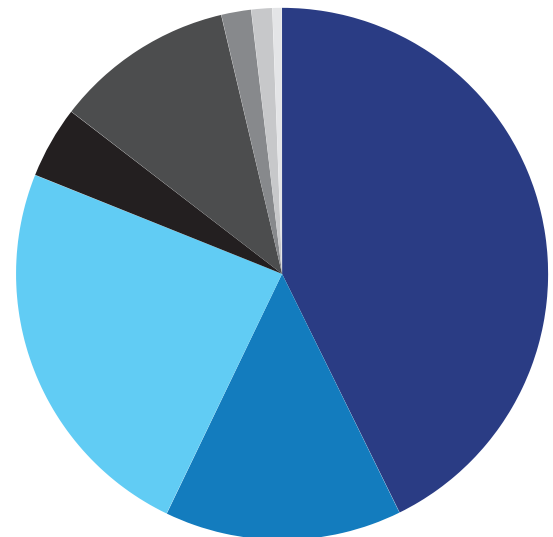


■ LCFF Sources (82.01%) ■ Federal (2.75%) ■ Other State (8.74%)  
■ Other Local (6.09%) ■ Transfers In (0.41%)

The General Fund is used to account for general operations of the District. Employees' salaries and benefits represent the largest expenditures (81.07%).

**Total projected expenditures are \$189.9 million.**

### Expenditures



■ Certificated Salaries (42.72%) ■ Classified Salaries (14.42%)  
■ Employee Benefits (23.93%) ■ Books and Supplies (4.37%)  
■ Services/Other Operating Expenditures (10.88%) ■ Capital Outlay (1.82%)  
■ Other Outgo (1.27%) ■ Transfers Out (0.58%)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	143,435,725.00	1,031,524.00	144,467,249.00	152,080,588.00	1,031,524.00	153,112,112.00	6.0%
2) Federal Revenue		8100-8299	675,000.00	5,222,490.00	5,897,490.00	675,000.00	4,464,955.00	5,139,955.00	-12.8%
3) Other State Revenue		8300-8599	4,813,569.00	23,481,180.00	28,294,749.00	4,771,595.00	11,548,026.00	16,319,621.00	-42.3%
4) Other Local Revenue		8600-8799	4,130,628.00	11,591,210.00	15,721,838.00	2,353,904.00	9,013,959.00	11,367,863.00	-27.7%
5) TOTAL, REVENUES			153,054,922.00	41,326,404.00	194,381,326.00	159,881,087.00	26,058,464.00	185,939,551.00	-4.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	70,095,807.63	12,764,356.58	82,860,164.21	68,527,345.00	12,594,388.00	81,121,733.00	-2.1%
2) Classified Salaries		2000-2999	18,505,689.51	5,748,488.02	24,254,177.53	20,010,988.00	7,379,400.00	27,390,388.00	12.9%
3) Employee Benefits		3000-3999	28,855,012.00	15,856,330.25	44,711,342.25	29,950,026.00	15,492,745.00	45,442,771.00	1.6%
4) Books and Supplies		4000-4999	6,368,429.00	5,053,177.00	11,421,606.00	5,917,926.00	2,389,299.00	8,307,225.00	-27.3%
5) Services and Other Operating Expenditures		5000-5999	13,766,299.00	7,127,918.50	20,894,217.50	14,375,113.00	6,281,771.00	20,656,884.00	-1.1%
6) Capital Outlay		6000-6999	4,095,773.00	2,314,630.00	6,410,403.00	816,730.00	2,647,450.00	3,464,180.00	-46.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,785,793.00	749,885.00	2,535,678.00	1,785,793.00	749,845.00	2,535,638.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,205,946.50)	1,085,946.50	(120,000.00)	(755,849.00)	635,849.00	(120,000.00)	0.0%
9) TOTAL, EXPENDITURES			142,266,856.64	50,700,731.85	192,967,588.49	140,628,072.00	48,170,747.00	188,798,819.00	-2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			10,788,065.36	(9,374,327.85)	1,413,737.51	19,253,015.00	(22,112,283.00)	(2,859,268.00)	-302.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	765,698.00	0.00	765,698.00	765,589.00	0.00	765,589.00	0.0%
b) Transfers Out		7600-7629	50,000.00	0.00	50,000.00	1,100,000.00	0.00	1,100,000.00	2,100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,130,349.00)	17,130,349.00	0.00	(16,621,603.00)	16,621,603.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,414,651.00)	17,130,349.00	715,698.00	(16,956,014.00)	16,621,603.00	(334,411.00)	-146.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(5,626,585.64)	7,756,021.15	2,129,435.51	2,297,001.00	(5,490,680.00)	(3,193,679.00)	-250.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,863,282.28	6,692,115.37	36,555,397.65	24,236,696.64	14,448,136.52	38,684,833.16	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,863,282.28	6,692,115.37	36,555,397.65	24,236,696.64	14,448,136.52	38,684,833.16	5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,863,282.28	6,692,115.37	36,555,397.65	24,236,696.64	14,448,136.52	38,684,833.16	5.8%
2) Ending Balance, June 30 (E + F1e)			24,236,696.64	14,448,136.52	38,684,833.16	26,533,697.64	8,957,456.52	35,491,154.16	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	181,000.00	0.00	181,000.00	181,000.00	0.00	181,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	14,448,138.35	14,448,138.35	0.00	8,957,459.69	8,957,459.69	-38.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,500,000.00	0.00	1,500,000.00	10,039,622.00	0.00	10,039,622.00	569.3%
Basic Aid Reserve	0000	9760	1,500,000.00		1,500,000.00			0.00	
Basic Aid Reserve	0000	9760			0.00	3,500,000.00		3,500,000.00	
White Fleet Replacement (27)	0000	9760			0.00	1,139,622.00		1,139,622.00	
23-24 Additional Def. Maint. projects	0000	9760			0.00	2,900,000.00		2,900,000.00	
Fuel Storage Tanks	0000	9760			0.00	2,500,000.00		2,500,000.00	
d) Assigned									
Other Assignments		9780	3,639,622.00	0.00	3,639,622.00	0.00	0.00	0.00	-100.0%
White Fleet Replacement (27)	0000	9780	1,139,622.00		1,139,622.00			0.00	
Fuel Storage Tanks	0000	9780	2,500,000.00		2,500,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,790,527.64	0.00	5,790,527.64	5,696,964.57	0.00	5,696,964.57	-1.6%
Unassigned/Unappropriated Amount		9790	13,125,547.00	(1.83)	13,125,545.17	10,616,111.07	(3.17)	10,616,107.90	-19.1%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		5,038,273.00	0.00	5,038,273.00	6,365,454.00	0.00	6,365,454.00	26.3%
Education Protection Account State Aid - Current Year	8012		2,509,410.00	0.00	2,509,410.00	2,461,960.00	0.00	2,461,960.00	-1.9%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		684,018.00	0.00	684,018.00	721,092.00	0.00	721,092.00	5.4%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041		130,661,304.00	0.00	130,661,304.00	137,743,147.00	0.00	137,743,147.00	5.4%
Unsecured Roll Taxes	8042		4,107,702.00	0.00	4,107,702.00	4,330,339.00	0.00	4,330,339.00	5.4%
Prior Years' Taxes	8043		(238,526.00)	0.00	(238,526.00)	(251,454.00)	0.00	(251,454.00)	5.4%
Supplemental Taxes	8044		845,339.00	0.00	845,339.00	891,156.00	0.00	891,156.00	5.4%
Education Revenue Augmentation Fund (ERAF)	8045		(347,587.00)	0.00	(347,587.00)	(366,426.00)	0.00	(366,426.00)	5.4%
Community Redevelopment Funds (SB 617/699/1992)	8047		175,542.00	0.00	175,542.00	185,070.00	0.00	185,070.00	5.4%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		(250.00)	0.00	(250.00)	(250.00)	0.00	(250.00)	0.0%
Subtotal, LCFF Sources			143,435,725.00	0.00	143,435,725.00	152,080,588.00	0.00	152,080,588.00	6.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,031,524.00	1,031,524.00	0.00	1,031,524.00	1,031,524.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			143,435,725.00	1,031,524.00	144,467,249.00	152,080,588.00	1,031,524.00	153,112,112.00	6.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,026,242.00	2,026,242.00	0.00	2,026,242.00	2,026,242.00	0.0%
Special Education Discretionary Grants		8182	0.00	148,311.00	148,311.00	0.00	155,026.00	155,026.00	4.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		420,827.00	420,827.00		398,388.00	398,388.00	-5.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		193,902.00	193,902.00		172,715.00	172,715.00	-10.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		76,283.00	76,283.00		80,741.00	80,741.00	5.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		443,378.00	443,378.00		266,135.00	266,135.00	-40.0%
Career and Technical Education	3500-3599	8290		124,431.00	124,431.00		165,321.00	165,321.00	32.9%
All Other Federal Revenue	All Other	8290	675,000.00	1,789,116.00	2,464,116.00	675,000.00	1,200,387.00	1,875,387.00	-23.9%
<b>TOTAL, FEDERAL REVENUE</b>			675,000.00	5,222,490.00	5,897,490.00	675,000.00	4,464,955.00	5,139,955.00	-12.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	483,641.00	483,641.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	691,033.00	0.00	691,033.00	730,502.00	0.00	730,502.00	5.7%
Lottery - Unrestricted and Instructional Materials		8560	2,204,659.00	905,091.00	3,109,750.00	2,121,920.00	836,286.00	2,958,206.00	-4.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,819,103.00	2,819,103.00		1,349,178.00	1,349,178.00	-52.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,917,877.00	19,273,345.00	21,191,222.00	1,919,173.00	9,362,562.00	11,281,735.00	-46.8%
<b>TOTAL, OTHER STATE REVENUE</b>			4,813,569.00	23,481,180.00	28,294,749.00	4,771,595.00	11,548,026.00	16,319,621.00	-42.3%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	25,083.00	0.00	25,083.00	25,000.00	0.00	25,000.00	-0.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	427,934.00	0.00	427,934.00	300,000.00	0.00	300,000.00	-29.9%
Interest		8660	435,000.00	0.00	435,000.00	435,000.00	0.00	435,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	800,478.00	0.00	800,478.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	2,975.00	0.00	2,975.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,775.00	0.00	5,775.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,433,383.00	1,954,200.00	4,387,583.00	1,593,904.00	0.00	1,593,904.00	-63.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,537,010.00	9,537,010.00		9,013,959.00	9,013,959.00	-5.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,130,628.00</b>	<b>11,591,210.00</b>	<b>15,721,838.00</b>	<b>2,353,904.00</b>	<b>9,013,959.00</b>	<b>11,367,863.00</b>	<b>-27.7%</b>
<b>TOTAL, REVENUES</b>			<b>153,054,922.00</b>	<b>41,326,404.00</b>	<b>194,381,326.00</b>	<b>159,881,087.00</b>	<b>26,058,464.00</b>	<b>185,939,551.00</b>	<b>-4.3%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	56,141,365.00	9,380,363.00	65,521,728.00	54,459,151.00	8,880,928.00	63,340,079.00	-3.3%
Certificated Pupil Support Salaries		1200	6,839,844.00	1,561,673.00	8,401,517.00	6,963,275.00	1,627,981.00	8,591,256.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,244,255.63	1,227,312.58	7,471,568.21	6,017,011.00	1,274,901.00	7,291,912.00	-2.4%
Other Certificated Salaries		1900	870,343.00	595,008.00	1,465,351.00	1,087,908.00	810,578.00	1,898,486.00	29.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>70,095,807.63</b>	<b>12,764,356.58</b>	<b>82,860,164.21</b>	<b>68,527,345.00</b>	<b>12,594,388.00</b>	<b>81,121,733.00</b>	<b>-2.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,462,305.00	2,720,914.00	4,183,219.00	1,273,488.00	4,262,419.00	5,535,907.00	32.3%
Classified Support Salaries		2200	6,699,190.00	2,447,627.00	9,146,817.00	7,617,256.00	2,456,497.00	10,073,753.00	10.1%
Classified Supervisors' and Administrators' Salaries		2300	2,390,276.02	277,323.02	2,667,599.04	2,552,880.00	326,577.00	2,879,457.00	7.9%
Clerical, Technical and Office Salaries		2400	7,006,063.49	293,857.00	7,299,920.49	7,268,579.00	276,987.00	7,545,566.00	3.4%
Other Classified Salaries		2900	947,855.00	8,767.00	956,622.00	1,298,785.00	56,920.00	1,355,705.00	41.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,505,689.51</b>	<b>5,748,488.02</b>	<b>24,254,177.53</b>	<b>20,010,988.00</b>	<b>7,379,400.00</b>	<b>27,390,388.00</b>	<b>12.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	13,165,913.00	11,541,690.00	24,707,603.00	13,013,832.00	10,158,716.00	23,172,548.00	-6.2%
PERS		3201-3202	4,105,256.00	1,350,318.00	5,455,574.00	4,953,619.00	1,864,441.00	6,818,060.00	25.0%
OASDI/Medicare/Alternative		3301-3302	2,371,623.00	653,833.00	3,025,456.00	2,598,832.00	754,288.00	3,353,120.00	10.8%
Health and Welfare Benefits		3401-3402	3,057,552.00	1,020,403.80	4,077,955.80	3,280,319.00	1,442,775.00	4,723,094.00	15.8%
Unemployment Insurance		3501-3502	436,559.00	93,155.00	529,714.00	54,333.00	11,632.00	65,965.00	-87.5%
Workers' Compensation		3601-3602	1,545,369.00	329,943.00	1,875,312.00	1,569,237.00	351,749.00	1,920,986.00	2.4%
OPEB, Allocated		3701-3702	517,327.00	58,382.00	575,709.00	524,839.00	61,603.00	586,442.00	1.9%
OPEB, Active Employees		3751-3752	277,570.00	43,508.00	321,078.00	289,838.00	50,779.00	340,617.00	6.1%
Other Employee Benefits		3901-3902	3,377,843.00	765,097.45	4,142,940.45	3,665,177.00	796,762.00	4,461,939.00	7.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,855,012.00</b>	<b>15,856,330.25</b>	<b>44,711,342.25</b>	<b>29,950,026.00</b>	<b>15,492,745.00</b>	<b>45,442,771.00</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	300.00	1,033,437.00	1,033,737.00	300.00	500,000.00	500,300.00	-51.6%
Books and Other Reference Materials		4200	24,762.00	114,532.00	139,294.00	10,845.00	96,500.00	107,345.00	-22.9%
Materials and Supplies		4300	5,633,108.00	3,270,859.00	8,903,967.00	4,456,983.00	1,230,939.00	5,687,922.00	-36.1%
Noncapitalized Equipment		4400	710,259.00	634,349.00	1,344,608.00	1,449,798.00	561,860.00	2,011,658.00	49.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,368,429.00</b>	<b>5,053,177.00</b>	<b>11,421,606.00</b>	<b>5,917,926.00</b>	<b>2,389,299.00</b>	<b>8,307,225.00</b>	<b>-27.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	660,000.00	2,535,445.00	3,195,445.00	220,000.00	1,659,181.00	1,879,181.00	-41.2%
Travel and Conferences		5200	180,655.00	221,660.00	402,315.00	268,602.00	125,541.00	394,143.00	-2.0%
Dues and Memberships		5300	134,502.00	11,300.00	145,802.00	129,668.00	5,000.00	134,668.00	-7.6%
Insurance	5400 - 5450		1,937,744.00	0.00	1,937,744.00	2,324,942.00	0.00	2,324,942.00	20.0%
Operations and Housekeeping Services		5500	4,133,924.00	0.00	4,133,924.00	4,892,603.00	0.00	4,892,603.00	18.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	903,174.00	907,124.00	1,810,298.00	1,298,807.00	875,090.00	2,173,897.00	20.1%
Transfers of Direct Costs		5710	(42,075.00)	42,075.00	0.00	(53,550.00)	53,550.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(38,300.00)	0.00	(38,300.00)	(40,909.00)	0.00	(40,909.00)	6.8%
Professional/Consulting Services and Operating Expenditures		5800	5,471,594.00	3,410,314.50	8,881,908.50	4,675,615.00	3,563,359.00	8,238,974.00	-7.2%
Communications		5900	425,081.00	0.00	425,081.00	659,335.00	50.00	659,385.00	55.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,766,299.00</b>	<b>7,127,918.50</b>	<b>20,894,217.50</b>	<b>14,375,113.00</b>	<b>6,281,771.00</b>	<b>20,656,884.00</b>	<b>-1.1%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	2,154,121.00	2,159,121.00	0.00	1,954,200.00	1,954,200.00	-9.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,090,773.00	160,509.00	4,251,282.00	816,730.00	693,250.00	1,509,980.00	-64.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,095,773.00</b>	<b>2,314,630.00</b>	<b>6,410,403.00</b>	<b>816,730.00</b>	<b>2,647,450.00</b>	<b>3,464,180.00</b>	<b>-46.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	22,100.00	22,100.00	0.00	22,100.00	22,100.00	0.0%
Payments to County Offices		7142	40,000.00	727,785.00	767,785.00	40,000.00	727,745.00	767,745.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	829,782.00	0.00	829,782.00	829,782.00	0.00	829,782.00	0.0%
Other Debt Service - Principal		7439	916,011.00	0.00	916,011.00	916,011.00	0.00	916,011.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,785,793.00</b>	<b>749,885.00</b>	<b>2,535,678.00</b>	<b>1,785,793.00</b>	<b>749,845.00</b>	<b>2,535,638.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,085,946.50)	1,085,946.50	0.00	(635,849.00)	635,849.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(120,000.00)	0.00	(120,000.00)	(120,000.00)	0.00	(120,000.00)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,205,946.50)</b>	<b>1,085,946.50</b>	<b>(120,000.00)</b>	<b>(755,849.00)</b>	<b>635,849.00</b>	<b>(120,000.00)</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>142,266,856.64</b>	<b>50,700,731.85</b>	<b>192,967,588.49</b>	<b>140,628,072.00</b>	<b>48,170,747.00</b>	<b>188,798,819.00</b>	<b>-2.2%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	765,698.00	0.00	765,698.00	765,589.00	0.00	765,589.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>765,698.00</b>	<b>0.00</b>	<b>765,698.00</b>	<b>765,589.00</b>	<b>0.00</b>	<b>765,589.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	1,100,000.00	0.00	1,100,000.00	2,100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	0.00	50,000.00	1,100,000.00	0.00	1,100,000.00	2,100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,130,349.00)	17,130,349.00	0.00	(16,621,603.00)	16,621,603.00	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			(17,130,349.00)	17,130,349.00	0.00	(16,621,603.00)	16,621,603.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(16,414,651.00)	17,130,349.00	715,698.00	(16,956,014.00)	16,621,603.00	(334,411.00)	-146.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	143,435,725.00	1,031,524.00	144,467,249.00	152,080,588.00	1,031,524.00	153,112,112.00	6.0%
2) Federal Revenue		8100-8299	675,000.00	5,222,490.00	5,897,490.00	675,000.00	4,464,955.00	5,139,955.00	-12.8%
3) Other State Revenue		8300-8599	4,813,569.00	23,481,180.00	28,294,749.00	4,771,595.00	11,548,026.00	16,319,621.00	-42.3%
4) Other Local Revenue		8600-8799	4,130,628.00	11,591,210.00	15,721,838.00	2,353,904.00	9,013,959.00	11,367,863.00	-27.7%
5) TOTAL, REVENUES			153,054,922.00	41,326,404.00	194,381,326.00	159,881,087.00	26,058,464.00	185,939,551.00	-4.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		75,935,843.00	30,930,060.25	106,865,903.25	73,014,527.00	29,508,242.00	102,522,769.00	-4.1%
2) Instruction - Related Services	2000-2999		16,382,491.77	3,305,245.81	19,687,737.58	17,121,817.00	3,256,250.00	20,378,067.00	3.5%
3) Pupil Services	3000-3999		19,970,234.02	5,358,961.27	25,329,195.29	17,632,389.00	4,901,928.00	22,534,317.00	-11.0%
4) Ancillary Services	4000-4999		3,329,798.00	3,073.00	3,332,871.00	3,228,854.00	2,629.00	3,231,483.00	-3.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,448,157.72	1,181,279.50	12,629,437.22	13,370,038.00	712,054.00	14,082,092.00	11.5%
8) Plant Services	8000-8999		13,414,539.13	9,172,227.02	22,586,766.15	14,454,654.00	9,039,799.00	23,494,453.00	4.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,785,793.00	749,885.00	2,535,678.00	1,805,793.00	749,845.00	2,555,638.00	0.8%
10) TOTAL, EXPENDITURES			142,266,856.64	50,700,731.85	192,967,588.49	140,628,072.00	48,170,747.00	188,798,819.00	-2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,788,065.36	(9,374,327.85)	1,413,737.51	19,253,015.00	(22,112,283.00)	(2,859,268.00)	-302.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	765,698.00	0.00	765,698.00	765,589.00	0.00	765,589.00	0.0%
b) Transfers Out		7600-7629	50,000.00	0.00	50,000.00	1,100,000.00	0.00	1,100,000.00	2,100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,130,349.00)	17,130,349.00	0.00	(16,621,603.00)	16,621,603.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,414,651.00)	17,130,349.00	715,698.00	(16,956,014.00)	16,621,603.00	(334,411.00)	-146.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,626,585.64)	7,756,021.15	2,129,435.51	2,297,001.00	(5,490,680.00)	(3,193,679.00)	-250.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,863,282.28	6,692,115.37	36,555,397.65	24,236,696.64	14,448,136.52	38,684,833.16	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,863,282.28	6,692,115.37	36,555,397.65	24,236,696.64	14,448,136.52	38,684,833.16	5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,863,282.28	6,692,115.37	36,555,397.65	24,236,696.64	14,448,136.52	38,684,833.16	5.8%
2) Ending Balance, June 30 (E + F1e)			24,236,696.64	14,448,136.52	38,684,833.16	26,533,697.64	8,957,456.52	35,491,154.16	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	181,000.00	0.00	181,000.00	181,000.00	0.00	181,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,448,138.35	14,448,138.35	0.00	8,957,459.69	8,957,459.69	-38.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,500,000.00	0.00	1,500,000.00	10,039,622.00	0.00	10,039,622.00	569.3%
Basic Aid Reserve	0000	9760	1,500,000.00		1,500,000.00			0.00	
Basic Aid Reserve	0000	9760			0.00	3,500,000.00		3,500,000.00	
White Fleet Replacement (27)	0000	9760			0.00	1,139,622.00		1,139,622.00	
23-24 Additional Def. Maint. projects	0000	9760			0.00	2,900,000.00		2,900,000.00	
Fuel Storage Tanks	0000	9760			0.00	2,500,000.00		2,500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,639,622.00	0.00	3,639,622.00	0.00	0.00	0.00	-100.0%
White Fleet Replacement (27)	0000	9780	1,139,622.00		1,139,622.00			0.00	
Fuel Storage Tanks	0000	9780	2,500,000.00		2,500,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,790,527.64	0.00	5,790,527.64	5,696,964.57	0.00	5,696,964.57	-1.6%
Unassigned/Unappropriated Amount		9790	13,125,547.00	(1.83)	13,125,545.17	10,616,111.07	(3.17)	10,616,107.90	-19.1%

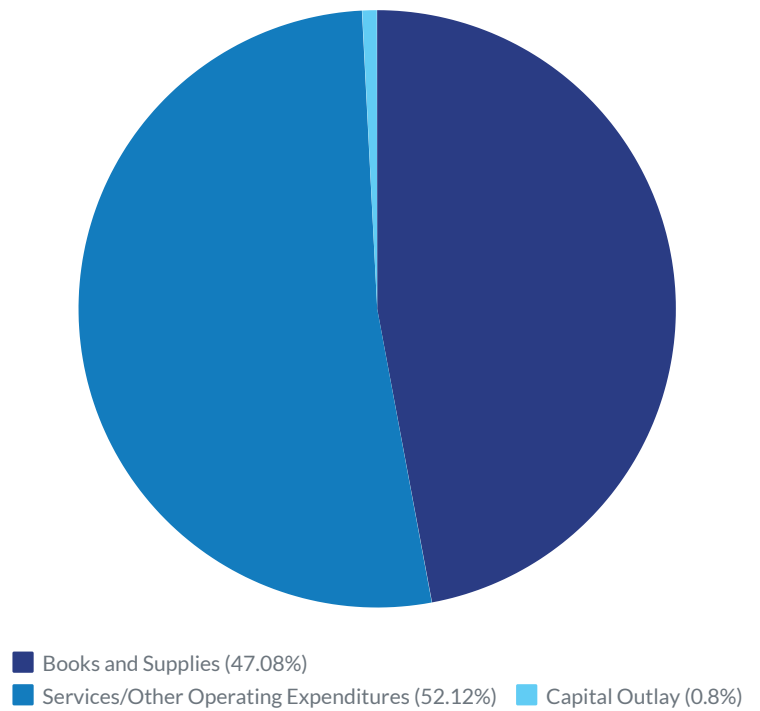
Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	1,684,253.27	1,206,877.27
6300	Lottery: Instructional Materials	1,252,131.02	738,417.02
6388	Strong Workforce Program	0.00	1.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	.26	.26
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	.02	.02
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,742,427.00	2,599,194.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	483,641.00	483,641.00
7311	Classified School Employee Professional Development Block Grant	33,935.69	33,935.69
7412	A-G Access/Success Grant	608,800.00	254,607.00
7413	A-G Learning Loss Mitigation Grant	.01	.01
7425	Expanded Learning Opportunities (ELO) Grant	.41	.41
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	188,882.01	.01
7435	Learning Recovery Emergency Block Grant	4,299,047.00	3,488,346.00
7810	Other Restricted State	200,821.00	152,440.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	.05	0.00
9010	Other Restricted Local	1,954,199.61	0.00
Total, Restricted Balance		14,448,138.35	8,957,459.69

## Fund 08 - Student Activity Fund

The Student Activity Fund is used to account for associated student body (ASB) activities and the funds are used to support student activities as approved by the student body.

**The fund balance of \$2.16 million is reserved for student body activities.**

Expenditures



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,427,890.00	1,427,890.00	0.0%
5) TOTAL, REVENUES			1,427,890.00	1,427,890.00	0.0%
<b>B. EXPENDITURES</b>					
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	629,606.00	629,606.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	696,936.00	696,936.00	0.0%
6) Capital Outlay		6000-6999	10,711.00	10,711.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,337,253.00	1,337,253.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			90,637.00	90,637.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			90,637.00	90,637.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,980,924.41	2,071,561.41	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,980,924.41	2,071,561.41	4.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,980,924.41	2,071,561.41	4.6%
2) Ending Balance, June 30 (E + F1e)			2,071,561.41	2,162,198.41	4.4%
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	2,071,561.41	2,162,198.41	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS					
			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	0.00		
4) Current Loans					
		9640	0.00		
5) Unearned Revenues					
		9650	0.00		
6) TOTAL, LIABILITIES					
			0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,222,430.00	1,222,430.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	205,460.00	205,460.00	0.0%
TOTAL, REVENUES			1,427,890.00	1,427,890.00	0.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	629,606.00	629,606.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			629,606.00	629,606.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	17,097.00	17,097.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,906.00	96,906.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	582,933.00	582,933.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			696,936.00	696,936.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	10,711.00	10,711.00	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			10,711.00	10,711.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			1,337,253.00	1,337,253.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,427,890.00	1,427,890.00	0.0%
5) TOTAL, REVENUES			1,427,890.00	1,427,890.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,337,253.00	1,337,253.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,337,253.00	1,337,253.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			90,637.00	90,637.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			90,637.00	90,637.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,980,924.41	2,071,561.41	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,980,924.41	2,071,561.41	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,980,924.41	2,071,561.41	4.6%
2) Ending Balance, June 30 (E + F1e)			2,071,561.41	2,162,198.41	4.4%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,071,561.41	2,162,198.41	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

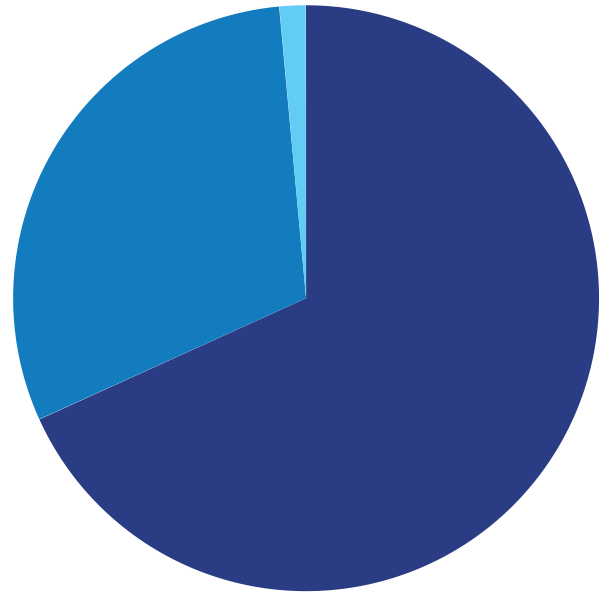
Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	2,071,561.41	2,162,198.41
Total, Restricted Balance		2,071,561.41	2,162,198.41

## Fund 13 - Cafeteria Fund

The Cafeteria Fund is used for the operation and improvement of food service programs. The largest revenue source comes from Federal reimbursements (68.23%).

**Total projected revenue is \$4.49 million.**

### Revenue Sources

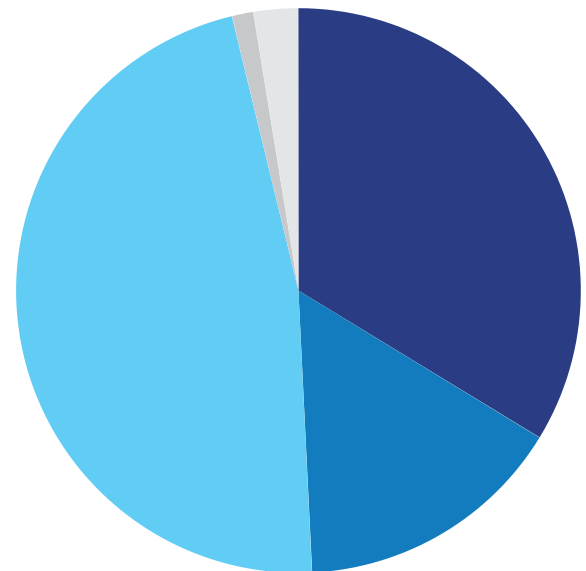


Federal (68.23%) Other State (30.33%) Other Local (1.45%)

Employee compensation represents the largest expenditures (49.23%).

**Total projected expenditures are \$4.7 million.**

### Expenditures



Classified Salaries (33.71%) Employee Benefits (15.52%)  
Books and Supplies (46.99%)  
Services/Other Operating Expenditures (1.23%) Other Outgo (2.55%)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,374,916.00	3,065,510.00	123.0%
3) Other State Revenue		8300-8599	3,402,118.00	1,362,690.00	-59.9%
4) Other Local Revenue		8600-8799	42,806.00	65,000.00	51.8%
5) TOTAL, REVENUES			4,819,840.00	4,493,200.00	-6.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,447,982.00	1,586,678.00	9.6%
3) Employee Benefits		3000-3999	660,780.00	730,331.00	10.5%
4) Books and Supplies		4000-4999	2,194,386.00	2,211,425.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	111,750.00	57,890.00	-48.2%
6) Capital Outlay		6000-6999	134,182.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	120,000.00	120,000.00	0.0%
9) TOTAL, EXPENDITURES			4,669,080.00	4,706,324.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			150,760.00	(213,124.00)	-241.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150,760.00	(213,124.00)	-241.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,308,508.72	1,459,268.72	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,308,508.72	1,459,268.72	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,308,508.72	1,459,268.72	11.5%
2) Ending Balance, June 30 (E + F1e)					
			1,459,268.72	1,246,144.72	-14.6%
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	1,459,268.72	1,246,144.72	-14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,374,916.00	3,065,510.00	123.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,374,916.00	3,065,510.00	123.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,402,118.00	1,362,690.00	-59.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,402,118.00	1,362,690.00	-59.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(44,500.00)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,806.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,500.00	50,000.00	-1.0%
TOTAL, OTHER LOCAL REVENUE			42,806.00	65,000.00	51.8%
TOTAL, REVENUES			4,819,840.00	4,493,200.00	-6.8%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	787,212.00	897,351.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	592,354.00	623,099.00	5.2%
Clerical, Technical and Office Salaries		2400	68,416.00	66,228.00	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,447,982.00	1,586,678.00	9.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	290,647.00	337,832.00	16.2%
OASDI/Medicare/Alternative		3301-3302	110,771.00	121,380.00	9.6%
Health and Welfare Benefits		3401-3402	53,636.00	60,587.00	13.0%
Unemployment Insurance		3501-3502	7,243.00	792.00	-89.1%
Workers' Compensation		3601-3602	25,627.00	28,085.00	9.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	4,490.00	4,917.00	9.5%
OPEB, Active Employees		3751-3752	0.00	1,209.00	New
Other Employee Benefits		3901-3902	168,366.00	175,529.00	4.3%
TOTAL, EMPLOYEE BENEFITS			660,780.00	730,331.00	10.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	154,200.00	171,425.00	11.2%
Noncapitalized Equipment		4400	40,000.00	40,000.00	0.0%
Food		4700	2,000,186.00	2,000,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,194,386.00	2,211,425.00	0.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,500.00	6,500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,700.00	12,200.00	-76.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,000.00	4,340.00	-27.7%
Professional/Consulting Services and Operating Expenditures		5800	45,550.00	34,300.00	-24.7%
Communications		5900	1,000.00	550.00	-45.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,750.00	57,890.00	-48.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	134,182.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			134,182.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	120,000.00	120,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,000.00	120,000.00	0.0%
TOTAL, EXPENDITURES			4,669,080.00	4,706,324.00	0.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,374,916.00	3,065,510.00	123.0%
3) Other State Revenue		8300-8599	3,402,118.00	1,362,690.00	-59.9%
4) Other Local Revenue		8600-8799	42,806.00	65,000.00	51.8%
5) TOTAL, REVENUES			4,819,840.00	4,493,200.00	-6.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,549,080.00	4,586,324.00	0.8%
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		120,000.00	120,000.00	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			4,669,080.00	4,706,324.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			150,760.00	(213,124.00)	-241.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150,760.00	(213,124.00)	-241.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,308,508.72	1,459,268.72	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,308,508.72	1,459,268.72	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,308,508.72	1,459,268.72	11.5%
2) Ending Balance, June 30 (E + F1e)			1,459,268.72	1,246,144.72	-14.6%
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	1,459,268.72	1,246,144.72	-14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,130,669.89	917,545.89
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	300,185.60	300,185.60
5810	Other Restricted Federal	5,814.00	5,814.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	22,599.23	22,599.23
Total, Restricted Balance		1,459,268.72	1,246,144.72

## Fund 14 - Deferred Maintenance Fund

The Deferred Maintenance Fund is used to account for deferred maintenance expenditures such as major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems. It would also include items such as exterior and interior painting of school buildings. We previously accounted for deferred maintenance within our general fund, however beginning in the 2023-24 fiscal year, the District opened this fund for historical data tracking purposes and greater transparency.

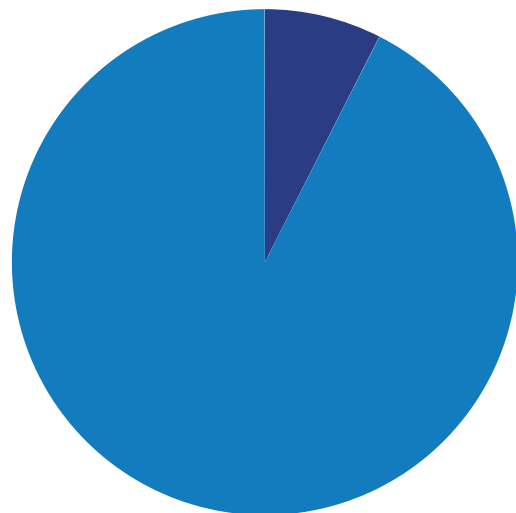
The anticipated deferred maintenance projects are shown in the table.

**Total projected expenditures are \$4 million.**

### 2023-24 Deferred Maintenance Anticipated Projects

Description
Canyon Crest Academy - Stadium Turf Replacement
Carmel Valley MS - Replacement of Carpet and Paint (Designated Buildings)
District-wide - Asphalt Repair, Sealing and Replacement
District-wide - Exterior Campus Paint
District-wide - Hot Water Heater Replacement Program
District-wide - HVAC Replacement Program
La Costa Canyon HS - Replacement of Gymnasium Roof
La Costa Canyon HS - Replacement of Light Poles
Torrey Pines HS - Replacement of Light Poles
Torrey Pines HS - Synthetic track replacement

**Expenditures**



- Services/Other Operating Expenditures (7.5%)
- Capital Outlay (92.5%)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	300,000.00	New
6) Capital Outlay		6000-6999	0.00	750,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,050,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(1,050,000.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,050,000.00	New
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	1,050,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
9790		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
9111		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					
3) Accounts Receivable					
9200					
4) Due from Grantor Government					
9290					

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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	300,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	300,000.00	New
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	750,000.00	New
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	750,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,050,000.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	1,050,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,050,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	1,050,000.00	New

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	1,050,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	1,050,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(1,050,000.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,050,000.00	New
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	1,050,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

# 2023-24 SDUHSD Budget

## Fund 21 - Building Fund

The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. This fund is mostly used to track our Prop AA Bond program. It can only be used for those projects for which the bonds were issued. The anticipated projects are shown in the table below:

### 2023-24 Building Fund Anticipated Projects

Description
Canyon Crest Academy - Performing Arts Center Blackbox, Library, Spin and Dance Rooms Modernization
Carmel Valley MS - Student Quad Reconfiguration/Improvement
Carmel Valley MS - Audio/Visual and Technology Improvements
Diegueno MS - Building C, Cougar Hall, and Band Room Audio/Visual and Technology Improvements
Diegueno MS - Buildings C, D, F, K & Cougar Hall Modernization, Phase 1 & 2
Diegueno MS - Administration Building, Locker Rooms, Lunch Shelter, and Parking Lot Modernization
District-wide - Capital Project Environmental Planning Consulting
La Costa Canyon HS - Fitness Complex Modernization (Weight Room, Field House, and Gym-Dance Room)
La Costa Canyon HS - Administration & 700's Building Modernization
Oak Crest MS - Fire Lane, Crest Hall, and Locker Rooms Modernization
San Dieguito Sports Complex (La Costa Valley) - Utility Infrastructure Improvements, including Bathroom & Hard Courts
San Dieguito HS Academy - Parking Lot/Hard Courts Modernization
San Dieguito HS Academy - Buildings A, B, IV, and Mosaic Cafe Modernization
San Dieguito HS Academy - Gym Roof/HVAC, and Locker Rooms Modernization
San Dieguito HS Academy - Gym and Weight Room Modernization
San Dieguito HS Academy - Baseball & Softball Field Improvements
Torrey Pines HS - New Arts Complex; Landscape and Parking Lot Improvements
Torrey Pines HS - Athletic Facilities Improvements Project Phase 2 (Gym Building and Locker Rooms Modernization)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,590.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,166,908.00	700,000.00	-77.9%
5) TOTAL, REVENUES			3,184,498.00	700,000.00	-78.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	733,281.00	887,570.00	21.0%
3) Employee Benefits		3000-3999	323,352.00	384,166.00	18.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,273.00	12,273.00	0.0%
6) Capital Outlay		6000-6999	16,567,700.00	67,718,668.00	308.7%
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			17,636,606.00	69,002,677.00	291.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,452,108.00)	(68,302,677.00)	372.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	765,589.00	765,589.00	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			(765,589.00)	(765,589.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,217,697.00)	(69,068,266.00)	353.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,286,004.40	69,068,307.40	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,286,004.40	69,068,307.40	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,286,004.40	69,068,307.40	-18.1%
2) Ending Balance, June 30 (E + F1e)			69,068,307.40	41.40	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	69,068,307.40	41.40	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	17,590.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			17,590.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,003,969.00	700,000.00	-30.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,156,413.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	6,526.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,166,908.00	700,000.00	-77.9%
TOTAL, REVENUES			3,184,498.00	700,000.00	-78.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	480,998.00	610,685.00	27.0%
Clerical, Technical and Office Salaries		2400	252,283.00	276,885.00	9.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			733,281.00	887,570.00	21.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	45,355.00	0.00	-100.0%
PERS		3201-3202	148,721.00	236,153.00	58.8%
OASDI/Medicare/Alternative		3301-3302	56,097.00	67,899.00	21.0%
Health and Welfare Benefits		3401-3402	11,505.00	15,230.00	32.4%
Unemployment Insurance		3501-3502	3,666.00	444.00	-87.9%
Workers' Compensation		3601-3602	12,979.00	15,710.00	21.0%
OPEB, Allocated		3701-3702	2,273.00	2,751.00	21.0%
OPEB, Active Employees		3751-3752	2,280.00	1,853.00	-18.7%
Other Employee Benefits		3901-3902	40,476.00	44,126.00	9.0%
TOTAL, EMPLOYEE BENEFITS			323,352.00	384,166.00	18.8%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	12,273.00	12,273.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,273.00	12,273.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	172,668.00	6,902,297.00	3,897.4%
Buildings and Improvements of Buildings		6200	16,395,032.00	60,816,371.00	270.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,567,700.00	67,718,668.00	308.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,636,606.00	69,002,677.00	291.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	765,589.00	765,589.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			765,589.00	765,589.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(765,589.00)	(765,589.00)	0.0%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,590.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,166,908.00	700,000.00	-77.9%
5) TOTAL, REVENUES			3,184,498.00	700,000.00	-78.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		17,636,606.00	69,002,677.00	291.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,636,606.00	69,002,677.00	291.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(14,452,108.00)	(68,302,677.00)	372.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	765,589.00	765,589.00	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			(765,589.00)	(765,589.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(15,217,697.00)	(69,068,266.00)	353.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,286,004.40	69,068,307.40	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,286,004.40	69,068,307.40	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,286,004.40	69,068,307.40	-18.1%
2) Ending Balance, June 30 (E + F1e)			69,068,307.40	41.40	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	69,068,307.40	41.40	-100.0%

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

# 2023-24 SDUHSD Budget

## Fund 25 - Capital Facilities Fund

The Capital Facilities Fund is used to account for the developer fees received by the district. School districts are authorized to assess these fees on new residential and/or commercial construction within the district, as well as home expansions greater than 500 square feet of inhabitable space.

School fees (also called developer fees) are used specifically for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology, as well as acquiring and installing additional portable classrooms to accommodate students generated by development. These fees do not go towards: regular classroom maintenance, books, teacher salaries, or deferred maintenance.

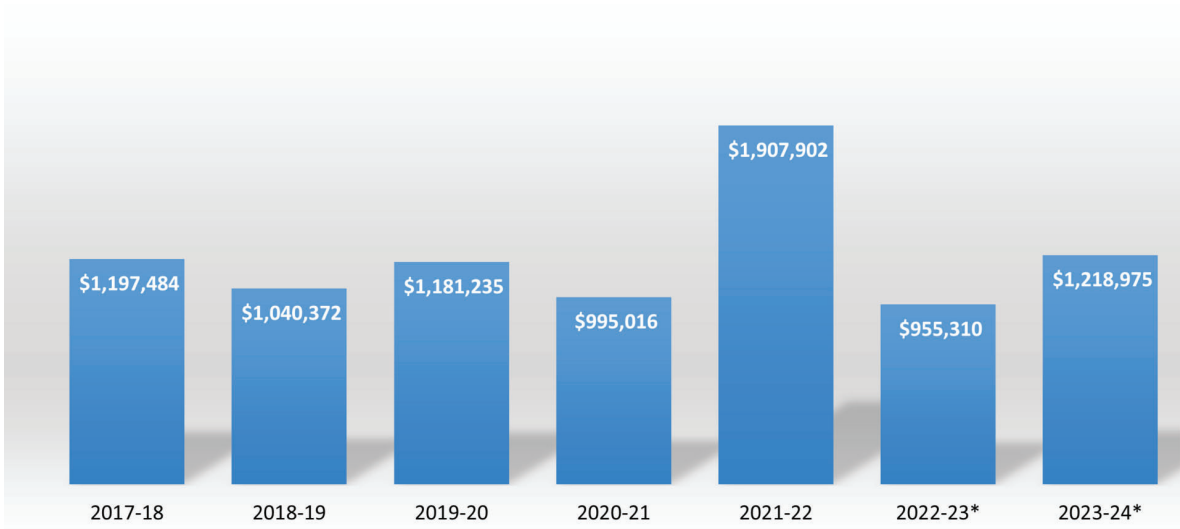
Currently the statutory fees for San Dieguito Union High School District are \$2.52 per square foot of livable space for residential and \$0.41 per square foot for commercial/industrial. The amount the district charges is regulated by state law. Every two years the state increases the cap on fees by an inflationary amount.

### 2023-24 Capital Facilities Anticipated Projects

Item
Canyon Crest Academy - Room M201 Furniture, Electrical, and Floor Improvements
Carmel Valley MS - Handrails Located in Front of Admin Building/Parking Lot Modernization
Carmel Valley MS - 2 Electric Vehicle Charging Stations, Includes Installation
Diegueno MS - Perimeter Security: Push Bar (Emergency) Exit Gates
District-wide - Smart Irrigation Controller Modernization
La Costa Canyon HS - Conversion of Conference Room in 800's
Oak Crest MS - Ramp (Heading to Fields) Modernization
Oak Crest MS - Counseling Office Improvements
Sunset HS - New Fencing at Front of School
Torrey Pines HS - West Campus DSA Certification Fees

## Fund 25 - Capital Facilities Fund

### Developer Fees Collected



\*Projected

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	61.00	24.00	-60.7%
4) Other Local Revenue		8600-8799	1,177,364.00	1,253,165.00	6.4%
5) TOTAL, REVENUES			1,177,425.00	1,253,189.00	6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	500.00	250.00	-50.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	179.00	82.00	-54.2%
4) Books and Supplies		4000-4999	84,236.00	337,700.00	300.9%
5) Services and Other Operating Expenditures		5000-5999	153,310.00	135,169.00	-11.8%
6) Capital Outlay		6000-6999	658,730.00	472,133.00	-28.3%
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			896,955.00	945,334.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			280,470.00	307,855.00	9.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			280,470.00	307,855.00	9.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,204,666.82	2,485,136.82	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,204,666.82	2,485,136.82	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,204,666.82	2,485,136.82	12.7%
2) Ending Balance, June 30 (E + F1e)					
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	2,234,812.49	2,508,785.49	12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	250,324.33	284,206.33	13.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	61.00	24.00	-60.7%
TOTAL, OTHER STATE REVENUE			61.00	24.00	-60.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,521.00	24,521.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	59,657.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,077,672.00	1,218,975.00	13.1%
Other Local Revenue					
All Other Local Revenue		8699	15,514.00	9,669.00	-37.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,177,364.00	1,253,165.00	6.4%
TOTAL, REVENUES			1,177,425.00	1,253,189.00	6.4%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	500.00	250.00	-50.0%
TOTAL, CERTIFICATED SALARIES			500.00	250.00	-50.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	157.00	72.00	-54.1%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8.00	4.00	-50.0%
Health and Welfare Benefits		3401-3402	2.00	1.00	-50.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	8.00	4.00	-50.0%
OPEB, Allocated		3701-3702	2.00	1.00	-50.0%
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			179.00	82.00	-54.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,472.00	3,600.00	-90.9%
Noncapitalized Equipment		4400	44,764.00	334,100.00	646.4%
TOTAL, BOOKS AND SUPPLIES			84,236.00	337,700.00	300.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	32,300.00	36,569.00	13.2%
Professional/Consulting Services and Operating Expenditures		5800	120,510.00	98,600.00	-18.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,310.00	135,169.00	-11.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	115,170.00	223,133.00	93.7%
Buildings and Improvements of Buildings		6200	465,098.00	199,000.00	-57.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	78,462.00	50,000.00	-36.3%
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			658,730.00	472,133.00	-28.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			896,955.00	945,334.00	5.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	61.00	24.00	-60.7%
4) Other Local Revenue		8600-8799	1,177,364.00	1,253,165.00	6.4%
5) TOTAL, REVENUES			1,177,425.00	1,253,189.00	6.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		35,178.00	39,301.00	11.7%
8) Plant Services	8000-8999		861,777.00	906,033.00	5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			896,955.00	945,334.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			280,470.00	307,855.00	9.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			280,470.00	307,855.00	9.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,204,666.82	2,485,136.82	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,204,666.82	2,485,136.82	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,204,666.82	2,485,136.82	12.7%
2) Ending Balance, June 30 (E + F1e)			2,485,136.82	2,792,991.82	12.4%
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	2,234,812.49	2,508,785.49	12.3%
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	250,324.33	284,206.33	13.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	2,234,812.49	2,508,785.49
Total, Restricted Balance		2,234,812.49	2,508,785.49

## Fund 35 - County School Facilities Fund

The County School Facilities Fund is used to account for State apportionments received for school facility construction and modernization projects.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	22,730,995.00	1,189,752.00	-94.8%
4) Other Local Revenue		8600-8799	65,450.00	65,217.00	-0.4%
5) TOTAL, REVENUES			22,796,445.00	1,254,969.00	-94.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,796,445.00	1,254,969.00	-94.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,730,995.00	1,189,752.00	-94.8%
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			(22,730,995.00)	(1,189,752.00)	-94.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			65,450.00	65,217.00	-0.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,502.83	90,952.83	256.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,502.83	90,952.83	256.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,502.83	90,952.83	256.6%
2) Ending Balance, June 30 (E + F1e)			90,952.83	156,169.83	71.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,952.83	156,169.83	71.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	22,730,995.00	1,189,752.00	-94.8%
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			22,730,995.00	1,189,752.00	-94.8%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	65,127.00	65,217.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	323.00	0.00	-100.0%
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			65,450.00	65,217.00	-0.4%
TOTAL, REVENUES			22,796,445.00	1,254,969.00	-94.5%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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	22,730,995.00	1,189,752.00	-94.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,730,995.00	1,189,752.00	-94.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,730,995.00)	(1,189,752.00)	-94.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	22,730,995.00	1,189,752.00	-94.8%
4) Other Local Revenue		8600-8799	65,450.00	65,217.00	-0.4%
5) TOTAL, REVENUES			22,796,445.00	1,254,969.00	-94.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			22,796,445.00	1,254,969.00	-94.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,730,995.00	1,189,752.00	-94.8%
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			(22,730,995.00)	(1,189,752.00)	-94.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			65,450.00	65,217.00	-0.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,502.83	90,952.83	256.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,502.83	90,952.83	256.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,502.83	90,952.83	256.6%
2) Ending Balance, June 30 (E + F1e)			90,952.83	156,169.83	71.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,952.83	156,169.83	71.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	90,952.83	156,169.83
Total, Restricted Balance		90,952.83	156,169.83

# 2023-24 SDUHSD Budget

## Fund 40 - Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects is used to account primarily for capital outlay purposes. The funds are utilized for construction projects district-wide.

The anticipated projects are shown in the table below.

### 2023-24 Capital Outlay Anticipated Projects

Description
Carmel Valley MS - Perimeter Security: Install Pedestrian Gates
Carmel Valley MS - Roof & HVAC Modernization, Phase 1 & 2
Diegueno MS - Building C & Cougar Hall HVAC Modernization
District Office - Facilities Modernization
Maintenance & Operations - Enterprise White Fleet Equity Lease ( 31 Vehicles)
La Costa Canyon HS - Performing Arts Center Blackbox, Outdoor Stage Modernization
San Dieguito HS Academy - Transportation Underground Fuel Tank Modernization
Torrey Pines HS - Athletic Facilities Improvements Project Phase 1 (Fields Modernization)
Torrey Pines HS - Athletic Facilities Improvements Project Phase 2 (Gym Building, Locker Rooms Modernization, and Team Room Addition)
Torrey Pines HS - Athletic Facilities Improvements Project Phase 3 (New Aquatics Center)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,444,120.00	440,161.00	-69.5%
5) TOTAL, REVENUES			1,444,120.00	440,161.00	-69.5%
<b>B. EXPENDITURES</b>					
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	15,000.00	14,797.00	-1.4%
6) Capital Outlay		6000-6999	15,480,502.00	39,556,325.00	155.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	263,000.00	254,696.00	-3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,758,502.00	39,825,818.00	152.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,314,382.00)	(39,385,657.00)	175.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,730,995.00	1,189,752.00	-94.8%
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			22,730,995.00	1,189,752.00	-94.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,416,613.00	(38,195,905.00)	-553.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,779,292.59	38,195,905.59	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,779,292.59	38,195,905.59	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,779,292.59	38,195,905.59	28.3%
2) Ending Balance, June 30 (E + F1e)			38,195,905.59	.59	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	38,195,905.59	.59	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	8,400.00	0.00	-100.0%
Interest		8660	440,161.00	440,161.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	764,970.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	230,589.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,444,120.00	440,161.00	-69.5%
TOTAL, REVENUES			1,444,120.00	440,161.00	-69.5%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	15,000.00	14,797.00	-1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	14,797.00	-1.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	431,816.00	255,125.00	-40.9%
Buildings and Improvements of Buildings		6200	14,981,737.00	39,299,550.00	162.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	66,949.00	1,650.00	-97.5%
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			15,480,502.00	39,556,325.00	155.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	33,000.00	33,517.00	1.6%
Other Debt Service - Principal		7439	230,000.00	221,179.00	-3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			263,000.00	254,696.00	-3.2%
TOTAL, EXPENDITURES			15,758,502.00	39,825,818.00	152.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	22,730,995.00	1,189,752.00	-94.8%
(a) TOTAL, INTERFUND TRANSFERS IN			22,730,995.00	1,189,752.00	-94.8%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					

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%
<b>CONTRIBUTIONS</b>					
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)			22,730,995.00	1,189,752.00	-94.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,444,120.00	440,161.00	-69.5%
5) TOTAL, REVENUES			1,444,120.00	440,161.00	-69.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		15,495,502.00	39,571,122.00	155.4%
9) Other Outgo	9000-9999	Except 7600-7699	263,000.00	254,696.00	-3.2%
10) TOTAL, EXPENDITURES			15,758,502.00	39,825,818.00	152.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(14,314,382.00)	(39,385,657.00)	175.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,730,995.00	1,189,752.00	-94.8%
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			22,730,995.00	1,189,752.00	-94.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			8,416,613.00	(38,195,905.00)	-553.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,779,292.59	38,195,905.59	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,779,292.59	38,195,905.59	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,779,292.59	38,195,905.59	28.3%
2) Ending Balance, June 30 (E + F1e)			38,195,905.59	.59	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	38,195,905.59	.59	-100.0%

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



## Fund 49 - Capital Project Fund for Blended Component Units

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,917,040.09	28,917,040.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,917,040.09	28,917,040.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,917,040.09	28,917,040.09	0.0%
2) Ending Balance, June 30 (E + F1e)			28,917,040.09	28,917,040.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,917,040.09	28,917,040.09	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
<b>EMPLOYEE BENEFITS</b>						
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%	
<b>BOOKS AND SUPPLIES</b>						
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%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
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	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
<b>CAPITAL OUTLAY</b>						
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%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.0%
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES						
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS OUT</b>						
		From: All Other Funds To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0%
		Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
		Proceeds				
		Proceeds from Sale of Bonds	8951	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,917,040.09	28,917,040.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,917,040.09	28,917,040.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,917,040.09	28,917,040.09	0.0%
2) Ending Balance, June 30 (E + F1e)			28,917,040.09	28,917,040.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	28,917,040.09	28,917,040.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

# 2023-24 SDUHSD Budget

## Fund 51 - Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). This debt service fund is established and maintained by the county auditor and controller's office and is used for the repayment of voter-approved general obligation bonds issued by the district in accordance with Education Code Sections 15125-15262. The county treasurer pays the principal and interest on the bonds from taxes levied by the county auditor upon the voters within the district.





Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,103,905.24	17,103,905.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,103,905.24	17,103,905.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,103,905.24	17,103,905.24	0.0%
2) Ending Balance, June 30 (E + F1e)			17,103,905.24	17,103,905.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,103,905.24	17,103,905.24	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,103,905.24	17,103,905.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,103,905.24	17,103,905.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,103,905.24	17,103,905.24	0.0%
2) Ending Balance, June 30 (E + F1e)			17,103,905.24	17,103,905.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,103,905.24	17,103,905.24	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

## Fund 67 - Self Insurance Fund

The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District. Our Property & Liability deductibles and claims are accounted for in this fund. It is used for claim payments, cost estimates relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,133.00	350.00	-97.1%
5) TOTAL, REVENUES			12,133.00	350.00	-97.1%
<b>B. EXPENSES</b>					
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 Expenses		5000-5999	50,000.00	50,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			50,000.00	50,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,867.00)	(49,650.00)	31.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			12,133.00	350.00	-97.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,300.57	36,433.57	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,300.57	36,433.57	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,300.57	36,433.57	49.9%
2) Ending Net Position, June 30 (E + F1e)			36,433.57	36,783.57	1.0%
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	36,433.57	36,783.57	1.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	350.00	350.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,150.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,633.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,133.00	350.00	-97.1%
TOTAL, REVENUES			12,133.00	350.00	-97.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			50,000.00	50,000.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			50,000.00	50,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,133.00	350.00	-97.1%
5) TOTAL, REVENUES			12,133.00	350.00	-97.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		50,000.00	50,000.00	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, EXPENSES			50,000.00	50,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(37,867.00)	(49,650.00)	31.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			12,133.00	350.00	-97.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,300.57	36,433.57	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,300.57	36,433.57	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,300.57	36,433.57	49.9%
2) Ending Net Position, June 30 (E + F1e)			36,433.57	36,783.57	1.0%
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	36,433.57	36,783.57	1.0%

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

## Supplemental SACS Forms



Iris Huang  
Carmel Valley Middle School, 7th Grade

District: San Dieguito Union High School District  
 CDS #: 37-68346

**Adopted Budget  
 2023-24 Budget Attachment**

**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

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

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>		
Form	Fund	2023-24 Budget
		Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$19,952,694.47
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
		Form 01
		Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$19,952,694.47
	District Standard Reserve Level	3%
		Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$5,696,964.57
		Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$14,255,729.90

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	\$2,500,000.00	Set aside for Fuel Storage Tanks
01	General Fund/County School Service Fund	\$1,139,622.00	Set aside for White Fleet Replacement (27 vehicles)
01	General Fund/County School Service Fund	\$2,900,000.00	Additional Deferred Maintenance needs - 2023-24
01	General Fund/County School Service Fund	\$3,500,000.00	Basic Aid Reserve
01	General Fund/County School Service Fund	\$4,216,107.90	Deferred Maintenance, Textbook Adoptions and additional Basic Aid Reserve
	Insert Lines above as needed		
	Total of Substantiated Needs	\$14,255,729.90	

**Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero**

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

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: District's website

Date: June 15, 2023 to June 29, 2023

Adoption Date: June 29, 2023

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board  
(Original signature required)

Public Hearing:

Place: San Dieguito High School  
Academy /Mustang  
Commons, 800 Santa Fe Dr,  
Encinitas, CA 92024

Date: June 15, 2023

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: Dawn Campbell

Title: Director of Fiscal Services

Telephone: 760-753-6491 ext. 5561

E-mail: dawn.campbell@sduhsd.net

Criteria and Standards Review Summary

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting:

\_\_\_\_\_

For additional information on this certification, please contact:

Name: Tina Douglas  
Title: Interim Superintendent  
Telephone: 760-753-6491 ext. 5505  
E-mail: tina.douglas@sduhsd.net



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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)	11,950.56	11,950.56	12,538.86	11,701.33	11,701.33	12,309.80
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,950.56	11,950.56	12,538.86	11,701.33	11,701.33	12,309.80
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	4.04	4.04	4.04	4.04	4.04	4.04
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	4.04	4.04	4.04	4.04	4.04	4.04
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,954.60	11,954.60	12,542.90	11,705.37	11,705.37	12,313.84
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			43,431,599.00	37,303,227.00	28,729,985.00	17,320,383.00	7,625,762.00	466,850.00	34,335,583.00	44,477,979.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		954,818.00	954,818.00	1,570,308.00	954,818.00		615,490.00	381,927.00	432,851.00
Property Taxes	8020-8079		500,737.00	2,847,050.00	443,510.00	1,974,336.00	5,593,953.00	45,896,168.00	21,924,690.00	3,576,696.00
Miscellaneous Funds	8080-8099						257,881.00			
Federal Revenue	8100-8299				162,961.00	1,916.00		562,104.00	12,460.00	16,734.00
Other State Revenue	8300-8599		296,317.00	4,269.00		1,054,572.00	1,417,094.00	131,271.00	2,508,396.00	10,224.00
Other Local Revenue	8600-8799		1,334,180.00	1,318,229.00	1,484,072.00	1,663,934.00	47,520.00	55,779.00	723,262.00	793,527.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,086,052.00	5,124,366.00	3,660,851.00	5,649,576.00	7,316,448.00	47,260,812.00	25,550,735.00	4,830,032.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		550,996.00	7,004,360.00	7,114,350.00	7,155,562.00	7,222,707.00	7,332,891.00	7,468,304.00	7,139,135.00
Classified Salaries	2000-2999		1,282,069.00	1,739,841.00	2,220,541.00	2,331,678.00	2,353,387.00	2,684,579.00	2,343,515.00	2,245,083.00
Employee Benefits	3000-3999		399,230.00	1,692,778.00	2,545,829.00	2,606,696.00	2,793,724.00	2,665,903.00	2,673,456.00	2,585,325.00
Books and Supplies	4000-4999		300,180.00	368,869.00	981,740.00	736,909.00	458,799.00	430,028.00	433,285.00	505,322.00
Services	5000-5999		1,601,604.00	(386,032.00)	1,860,999.00	1,858,887.00	1,544,045.00	1,159,682.00	2,224,048.00	1,461,360.00
Capital Outlay	6000-6599		15,555.00	642,355.00	0.00	81,542.00	102,698.00	183,699.00	106,507.00	676,229.00
Other Outgo	7000-7499		0.00	(222,510.00)	45,048.00	572,923.00		6,573.00	159,224.00	1,066.00
Interfund Transfers Out	7600-7629		1,100,000.00							

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,249,634.00	10,839,661.00	14,768,507.00	15,344,197.00	14,475,360.00	14,463,355.00	15,408,339.00	14,613,520.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	(1,091,460.00)	(392,356.00)		412,541.00			1,071,276.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,091,460.00)	(392,356.00)	0.00	412,541.00	0.00	0.00	1,071,276.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,144,867.00	3,572,434.00	2,857,947.00	714,487.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		7,144,867.00	3,572,434.00	2,857,947.00	714,487.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(8,236,327.00)	(3,964,790.00)	(2,857,947.00)	(301,946.00)	0.00	0.00	1,071,276.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(6,128,372.00)	(8,573,242.00)	(11,409,602.00)	(9,694,621.00)	(7,158,912.00)	33,868,733.00	10,142,396.00	(9,783,488.00)
F. ENDING CASH (A + E)			37,303,227.00	28,729,985.00	17,320,383.00	7,625,762.00	466,850.00	34,335,583.00	44,477,979.00	34,694,491.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		34,694,491.00	25,285,763.00	47,959,529.00	50,989,869.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,048,341.00	432,851.00	432,851.00	1,048,341.00	0.00		8,827,414.00	8,827,414.00
Property Taxes	8020-8079	3,576,696.00	36,797,052.00	16,452,803.00	3,669,231.00		2.00	143,252,924.00	143,252,924.00
Miscellaneous Funds	8080-8099	257,881.00			516,012.00			1,031,774.00	1,031,774.00
Federal Revenue	8100-8299	447,256.00	27,999.00	51,341.00	1,007,967.00	2,605,542.00	243,675.00	5,139,955.00	5,139,955.00
Other State Revenue	8300-8599	194,164.00	859,366.00	454,053.00	8,650,344.00	739,552.00	(1.00)	16,319,621.00	16,319,621.00
Other Local Revenue	8600-8799	766,168.00	777,727.00	740,200.00	1,053,702.00	609,562.00	1.00	11,367,863.00	11,367,863.00
Interfund Transfers In	8910-8929		152,125.00	255,196.00	137,008.00	221,260.00		765,589.00	765,589.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,290,506.00	39,047,120.00	18,386,444.00	16,082,605.00	4,175,916.00	243,677.00	186,705,140.00	186,705,140.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,383,057.00	7,239,540.00	7,309,861.00	7,951,717.00	249,255.00	(2.00)	81,121,733.00	81,121,733.00
Classified Salaries	2000-2999	2,664,462.00	2,307,949.00	2,316,889.00	2,572,642.00	327,751.00	2.00	27,390,388.00	27,390,388.00
Employee Benefits	3000-3999	2,721,523.00	2,685,902.00	2,697,879.00	10,624,660.00	8,749,867.00	(1.00)	45,442,771.00	45,442,771.00
Books and Supplies	4000-4999	565,195.00	614,234.00	993,531.00	1,680,324.00	238,810.00	(1.00)	8,307,225.00	8,307,225.00
Services	5000-5999	1,901,550.00	1,635,161.00	1,709,219.00	1,881,263.00	2,205,100.00	(2.00)	20,656,884.00	20,656,884.00
Capital Outlay	6000-6599	327,602.00	389,145.00	301,648.00	605,561.00	31,639.00		3,464,180.00	3,464,180.00
Other Outgo	7000-7499	135,845.00	1,501,423.00	27,077.00	188,968.00		1.00	2,415,638.00	2,415,638.00
Interfund Transfers Out	7600-7629							1,100,000.00	1,100,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		15,699,234.00	16,373,354.00	15,356,104.00	25,505,135.00	11,802,422.00	(3.00)	189,898,819.00	189,898,819.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,091,461.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,091,461.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							7,144,868.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,144,868.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(6,053,407.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		(9,408,728.00)	22,673,766.00	3,030,340.00	(9,422,530.00)	(7,626,506.00)	243,680.00	(9,247,086.00)	(3,193,679.00)
F. ENDING CASH (A + E)		25,285,763.00	47,959,529.00	50,989,869.00	41,567,339.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								34,184,513.00	

**Budget, July 1**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	82,860,164.21	301	0.00	303	82,860,164.21	305	2,204,659.00		307	80,655,505.21	309
2000 - Classified Salaries	24,254,177.53	311	25,185.00	313	24,228,992.53	315	2,208,567.20		317	22,020,425.33	319
3000 - Employee Benefits	44,711,342.25	321	576,494.00	323	44,134,848.25	325	1,343,328.00		327	42,791,520.25	329
4000 - Books, Supplies Equip Replace. (6500)	11,421,606.00	331	0.00	333	11,421,606.00	335	1,671,591.00		337	9,750,015.00	339
5000 - Services . . & 7300 - Indirect Costs	20,774,217.50	341	12,367.00	343	20,761,850.50	345	2,679,946.00		347	18,081,904.50	349
<b>TOTAL</b>					183,407,461.49	365			<b>TOTAL</b>	173,299,370.29	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393



11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	94,592,775.25	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	94,592,775.25	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	54.58%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	54.58%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	173,299,370.29
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**


Budget, July 1  
2023-24 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	81,121,733.00	301	0.00	303	81,121,733.00	305	2,041,489.00		307	79,080,244.00	309
2000 - Classified Salaries	27,390,388.00	311	812.00	313	27,389,576.00	315	2,841,954.00		317	24,547,622.00	319
3000 - Employee Benefits	45,442,771.00	321	586,553.00	323	44,856,218.00	325	1,643,438.00		327	43,212,780.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,307,225.00	331	0.00	333	8,307,225.00	335	1,168,000.00		337	7,139,225.00	339
5000 - Services . . & 7300 - Indirect Costs	20,536,884.00	341	5,750.00	343	20,531,134.00	345	2,434,001.00		347	18,097,133.00	349
TOTAL					182,205,886.00	365	TOTAL		172,077,004.00	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	93,262,713.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	93,262,713.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	54.20%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	54.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	172,077,004.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**


Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	193,017,588.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,231,082.15
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,410,403.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,745,793.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	50,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,206,196.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				179,580,310.34
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,954.60
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,021.86

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	157,507,041.99	13,157.53
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	157,507,041.99	13,157.53
B. Required effort (Line A.2 times 90%)	141,756,337.79	11,841.78
C. Current year expenditures (Line I.E and Line II.B)	179,580,310.34	15,021.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,842,995.41
- 2. Contracted general administrative positions not paid through pay roll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 145,403,259.58

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.02%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. Entry required

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,955,616.74
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,752,485.67



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	23,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,175.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	811,129.92
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,543,407.33
9. Carry-Forward Adjustment (Part IV, Line F)	(1,263,388.97)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,280,018.36

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	105,518,050.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,687,737.58
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,585,097.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,322,160.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,857,281.81
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	59,878.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,366,231.23
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,326,542.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,414,712.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	173,137,690.16

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	6.67%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)	5.94%
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**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	11,543,407.33
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	2,654,399.43
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.93%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.93%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.84%) times Part III, Line B19); zero if positive	(1,263,388.97)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(1,263,388.97)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.94%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-631694.49) is applied to the current year calculation and the remainder (\$-631694.48) is deferred to one or more future years:	6.30%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-421129.66) is applied to the current year calculation and the remainder (\$-842259.31) is deferred to one or more future years:	6.42%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(1,263,388.97)

Approved indirect cost rate: 8.93%

Highest rate used in any program: 10.84%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	383,657.00	37,170.00	9.69%
01	3182	360,394.00	37,160.00	10.31%
01	3213	989,577.00	78,503.00	7.93%
01	3214	445,544.00	35,420.00	7.95%
01	3310	935,000.00	79,477.00	8.50%
01	3311	194,511.00	17,370.00	8.93%
01	3327	136,152.50	12,158.50	8.93%
01	3410	215,779.15	18,502.00	8.57%
01	3550	118,782.00	5,649.00	4.76%
01	4035	178,211.00	15,691.00	8.80%
01	4127	42,132.00	3,692.00	8.76%
01	4203	68,820.00	7,463.00	10.84%
01	5634	13,204.00	1,179.00	8.93%
01	6266	604,847.73	48,885.00	8.08%
01	6387	2,571,450.49	212,144.00	8.25%
01	6388	299,200.00	27,199.00	9.09%
01	6520	276,164.44	24,661.00	8.93%
01	6536	139,860.00	12,490.00	8.93%
01	6537	420,444.00	37,546.00	8.93%
01	7311	6,759.00	554.00	8.20%
01	7412	195,673.00	17,474.00	8.93%
01	7810	26,829.00	2,396.00	8.93%
01	8150	5,810,859.02	353,163.00	6.08%
13	5310	2,414,712.00	120,000.00	4.97%

Budget, July 1  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	.04		2,004,157.02	2,004,157.06
2. State Lottery Revenue	8560	2,204,659.00		905,091.00	3,109,750.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,204,659.04	0.00	2,909,248.02	5,113,907.06
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,204,659.00		0.00	2,204,659.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		1,150,091.00	1,150,091.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			3,589.00	3,589.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			503,437.00	503,437.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,204,659.00	0.00	1,657,117.00	3,861,776.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	.04	0.00	1,252,131.02	1,252,131.06

**D. COMMENTS:**

In lieu of math textbooks that fit current standards, open source materials are printed by an outside agency for instructional materials. Instructional software programs have also been purchased with Lottery funds.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	152,080,588.00	1.07%	153,703,140.00	4.59%	160,756,812.00
2. Federal Revenues	8100-8299	675,000.00	0.00%	675,000.00	0.00%	675,000.00
3. Other State Revenues	8300-8599	4,771,595.00	-2.24%	4,664,906.00	0.37%	4,682,164.00
4. Other Local Revenues	8600-8799	2,353,904.00	0.38%	2,362,964.00	0.35%	2,371,123.00
5. Other Financing Sources						
a. Transfers In	8900-8929	765,589.00	0.00%	765,589.00	0.00%	765,589.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,621,603.00)	0.00%	(16,621,603.00)	0.00%	(16,621,603.00)
6. Total (Sum lines A1 thru A5c)		144,025,073.00	1.06%	145,549,996.00	4.86%	152,629,085.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				68,527,345.00		67,610,122.73
b. Step & Column Adjustment				342,636.73		338,050.61
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,259,859.00)		(1,259,859.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	68,527,345.00	-1.34%	67,610,122.73	-1.36%	66,688,314.34
2. Classified Salaries						
a. Base Salaries				20,010,988.00		20,466,846.41
b. Step & Column Adjustment				150,082.41		153,501.35
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				305,776.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,010,988.00	2.28%	20,466,846.41	0.75%	20,620,347.76
3. Employee Benefits	3000-3999	29,950,026.00	1.69%	30,456,189.00	0.98%	30,756,093.00
4. Books and Supplies	4000-4999	5,917,926.00	0.53%	5,949,058.00	0.15%	5,957,756.00
5. Services and Other Operating Expenditures	5000-5999	14,375,113.00	6.52%	15,312,094.00	5.92%	16,218,827.00
6. Capital Outlay	6000-6999	816,730.00	3.02%	841,395.00	2.64%	863,608.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,785,793.00	-8.78%	1,629,028.00	0.07%	1,630,116.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(755,849.00)	-5.82%	(711,833.00)	2.28%	(728,048.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,100,000.00	0.00%	1,100,000.00	0.00%	1,100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		141,728,072.00	0.65%	142,652,900.14	0.32%	143,107,014.10

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,297,001.00		2,897,095.86		9,522,070.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,236,696.64		26,533,697.64		29,430,793.50
2. Ending Fund Balance (Sum lines C and D1)		26,533,697.64		29,430,793.50		38,952,864.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	181,000.00		181,000.00		181,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	10,039,622.00		11,639,622.00		16,139,622.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,696,964.57		5,643,168.00		5,665,824.00
2. Unassigned/Unappropriated	9790	10,616,111.07		11,967,003.50		16,966,418.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,533,697.64		29,430,793.50		38,952,864.40
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,696,964.57		5,643,168.00		5,665,824.00
c. Unassigned/Unappropriated	9790	10,616,111.07		11,967,003.50		16,966,418.40
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		16,313,075.64		17,610,171.50		22,632,242.40
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The cost of step and column have been added to both subsequent fiscal years (.50% for Certificated and .75% for Classified). We've included (10) Reductions in Force in teacher staffing due to declining enrollment in both subsequent fiscal years (\$1,250,000). We also added (\$300,000) in Certificated attrition savings to both subsequent fiscal years.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,031,524.00	0.00%	1,031,524.00	0.00%	1,031,524.00
2. Federal Revenues	8100-8299	4,464,955.00	0.00%	4,464,955.00	0.00%	4,464,955.00
3. Other State Revenues	8300-8599	11,548,026.00	0.37%	11,591,274.00	0.70%	11,672,106.00
4. Other Local Revenues	8600-8799	9,013,959.00	0.00%	9,013,959.00	0.00%	9,013,959.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,621,603.00	0.00%	16,621,603.00	0.00%	16,621,603.00
6. Total (Sum lines A1 thru A5c)		42,680,067.00	0.10%	42,723,315.00	0.19%	42,804,147.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,594,388.00		12,323,280.94
b. Step & Column Adjustment				62,971.94		61,616.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(334,079.00)		(30,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,594,388.00	-2.15%	12,323,280.94	0.26%	12,354,897.34
2. Classified Salaries						
a. Base Salaries				7,379,400.00		7,128,969.50
b. Step & Column Adjustment				55,345.50		53,467.27
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(305,776.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,379,400.00	-3.39%	7,128,969.50	0.75%	7,182,436.77
3. Employee Benefits	3000-3999	15,492,745.00	-0.63%	15,394,556.00	0.97%	15,544,461.00
4. Books and Supplies	4000-4999	2,389,299.00	0.53%	2,401,868.00	0.15%	2,405,380.00
5. Services and Other Operating Expenditures	5000-5999	6,281,771.00	2.28%	6,425,000.00	0.28%	6,443,207.00
6. Capital Outlay	6000-6999	2,647,450.00	-84.20%	418,328.00	2.64%	429,372.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	749,845.00	3.02%	772,490.00	2.64%	792,884.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	635,849.00	-7.49%	588,209.00	2.20%	601,160.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,170,747.00	-5.64%	45,452,701.44	0.66%	45,753,798.11
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(5,490,680.00)		(2,729,386.44)		(2,949,651.11)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,448,136.52		8,957,456.52		6,228,070.08
2. Ending Fund Balance (Sum lines C and D1)		8,957,456.52		6,228,070.08		3,278,418.97
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,957,459.69		6,228,070.08		3,278,418.97
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(3.17)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,957,456.52		6,228,070.08		3,278,418.97
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The cost of step and column have been added to both subsequent fiscal years (.50% for Certificated and .75% for Classified). We have also removed ESSER III one-time restricted funding and expenses (grant ends June 30, 2024)						



Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	153,112,112.00	1.06%	154,734,664.00	4.56%	161,788,336.00
2. Federal Revenues	8100-8299	5,139,955.00	0.00%	5,139,955.00	0.00%	5,139,955.00
3. Other State Revenues	8300-8599	16,319,621.00	-0.39%	16,256,180.00	0.60%	16,354,270.00
4. Other Local Revenues	8600-8799	11,367,863.00	0.08%	11,376,923.00	0.07%	11,385,082.00
5. Other Financing Sources						
a. Transfers In	8900-8929	765,589.00	0.00%	765,589.00	0.00%	765,589.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		186,705,140.00	0.84%	188,273,311.00	3.80%	195,433,232.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				81,121,733.00		79,933,403.67
b. Step & Column Adjustment				405,608.67		399,667.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,593,938.00)		(1,289,859.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,121,733.00	-1.46%	79,933,403.67	-1.11%	79,043,211.68
2. Classified Salaries						
a. Base Salaries				27,390,388.00		27,595,815.91
b. Step & Column Adjustment				205,427.91		206,968.62
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,390,388.00	0.75%	27,595,815.91	0.75%	27,802,784.53
3. Employee Benefits	3000-3999	45,442,771.00	0.90%	45,850,745.00	0.98%	46,300,554.00
4. Books and Supplies	4000-4999	8,307,225.00	0.53%	8,350,926.00	0.15%	8,363,136.00
5. Services and Other Operating Expenditures	5000-5999	20,656,884.00	5.23%	21,737,094.00	4.26%	22,662,034.00
6. Capital Outlay	6000-6999	3,464,180.00	-63.64%	1,259,723.00	2.64%	1,292,980.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,535,638.00	-5.29%	2,401,518.00	0.89%	2,423,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(120,000.00)	3.02%	(123,624.00)	2.64%	(126,888.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,100,000.00	0.00%	1,100,000.00	0.00%	1,100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		189,898,819.00	-0.94%	188,105,601.58	0.40%	188,860,812.21
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(3,193,679.00)		167,709.42		6,572,419.79

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,684,833.16		35,491,154.16		35,658,863.58
2. Ending Fund Balance (Sum lines C and D1)		35,491,154.16		35,658,863.58		42,231,283.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	181,000.00		181,000.00		181,000.00
b. Restricted	9740	8,957,459.69		6,228,070.08		3,278,418.97
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	10,039,622.00		11,639,622.00		16,139,622.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,696,964.57		5,643,168.00		5,665,824.00
2. Unassigned/Unappropriated	9790	10,616,107.90		11,967,003.50		16,966,418.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,491,154.16		35,658,863.58		42,231,283.37
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,696,964.57		5,643,168.00		5,665,824.00
c. Unassigned/Unappropriated	9790	10,616,111.07		11,967,003.50		16,966,418.40
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.17)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		16,313,072.47		17,610,171.50		22,632,242.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.59%		9.36%		11.98%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s): North Coastal Consortium						
2. Special education pass-through funds  (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		11,701.33		11,409.50		11,124.97
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)						
		189,898,819.00		188,105,601.58		188,860,812.21
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		189,898,819.00		188,105,601.58		188,860,812.21
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		5,696,964.57		5,643,168.05		5,665,824.37
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		5,696,964.57		5,643,168.05		5,665,824.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	11,701.33	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	12,673	12,684		
Charter School				
<b>Total ADA</b>	<b>12,673</b>	<b>12,684</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	12,673	12,707		
Charter School				
<b>Total ADA</b>	<b>12,673</b>	<b>12,707</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	12,471	12,539		
Charter School		0		
<b>Total ADA</b>	<b>12,471</b>	<b>12,539</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	12,310			
Charter School	0			
<b>Total ADA</b>	<b>12,310</b>			

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	13,177	13,001		
Charter School				
<b>Total Enrollment</b>	<b>13,177</b>	<b>13,001</b>	<b>1.3%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	13,078	12,704		
Charter School				
<b>Total Enrollment</b>	<b>13,078</b>	<b>12,704</b>	<b>2.9%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	12,560	12,617		
Charter School				
<b>Total Enrollment</b>	<b>12,560</b>	<b>12,617</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	12,337			
Charter School				
<b>Total Enrollment</b>	<b>12,337</b>			

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

In 2020-21, our schools were closed for in person instruction due to COVID-19. At the time of enrollment projections, we were not aware of the impact COVID-19 would have on our enrollment. In 2021-22, the COVID-19 pandemic continues to negatively impacted our enrollment.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2020-21)</b>			
District Regular	12,684	13,001	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>12,684</b>	<b>13,001</b>	<b>97.6%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	12,018	12,704	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>12,018</b>	<b>12,704</b>	<b>94.6%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	11,951	12,617	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,951</b>	<b>12,617</b>	<b>94.7%</b>
Historical Average Ratio:			95.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2023-24)</b>				
District Regular	11,701	12,337		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,701</b>	<b>12,337</b>	<b>94.8%</b>	<b>Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	11,410	12,037		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,410</b>	<b>12,037</b>	<b>94.8%</b>	<b>Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	11,125	11,737		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,125</b>	<b>11,737</b>	<b>94.8%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	12,542.90	12,313.84	11,969.04	11,697.80
b. Prior Year ADA (Funded)		12,542.90	12,313.84	11,969.04
c. Difference (Step 1a minus Step 1b)		(229.06)	(344.80)	(271.24)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.83%)	(2.80%)	(2.27%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		142,529,878.00	152,080,588.00	153,703,140.00
b1. COLA percentage		6.56%	8.22%	3.94%
b2. COLA amount (proxy for purposes of this criterion)		9,349,960.00	12,501,024.33	6,055,903.72
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.56%	8.22%	3.94%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		4.73%	5.42%	1.67%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>3.73% to 5.73%</b>	<b>4.42% to 6.42%</b>	<b>0.67% to 2.67%</b>



**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	135,888,042.00	143,253,174.00	150,956,822.00	158,064,742.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	143,435,725.00	152,080,588.00	153,703,140.00	160,756,812.00
District's Projected Change in LCFF Revenue:		6.03%	1.07%	4.59%
<b>LCFF Revenue Standard</b>		<b>3.73% to 5.73%</b>	<b>4.42% to 6.42%</b>	<b>0.67% to 2.67%</b>
<b>Status:</b>		Not Met	Not 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)

Due to the release of the 2023-24 Governor's May Revision, our revenue assumptions have increased. The May Revision provides additional revenue than what was originally projected. The cost of living adjustment (COLA) assumptions are as follows: 8.22% in 2023-24; 3.94% in 2024-25; and 3.29% in 2025-26. Property tax growth assumptions for 2023-24 have also increased based on projections provided by San Diego County Tax Assessor's Office and property tax assumptions are as follows: 5.42% in 2023-24; 5.17% in 2024-25; and 4.92% in 2025-26.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	98,556,629.67	
Second Prior Year (2021-22)	106,020,674.28	122,762,239.80	86.4%
First Prior Year (2022-23)	117,456,509.14	142,266,856.64	82.6%
	Historical Average Ratio:		86.1%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>83.1% to 89.1%</b>	<b>83.1% to 89.1%</b>	<b>83.1% to 89.1%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	118,488,359.00		
1st Subsequent Year (2024-25)	118,533,158.14	141,552,900.14	83.7%	Met
2nd Subsequent Year (2025-26)	118,064,755.10	142,007,014.10	83.1%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

Due to projected enrollment decreasing, we are projecting a decline in teaching staff commensurate with the decrease.

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.73%	5.42%	1.67%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-5.27% to 14.73%</b>	<b>-4.58% to 15.42%</b>	<b>-8.33% to 11.67%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.27% to 9.73%	0.42% to 10.42%	-3.33% to 6.67%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	5,897,490.00		
Budget Year (2023-24)	5,139,955.00	(12.85%)	Yes
1st Subsequent Year (2024-25)	5,139,955.00	0.00%	Yes
2nd Subsequent Year (2025-26)	5,139,955.00	0.00%	No

**Explanation:**  
(required if Yes)

One-time federal funds have been removed from the budget. These include the following programs: (ESSER III). In addition, prior year carry over funds have also been removed. These include the following programs: (Title I, Title II, Title III, Title IV CSI)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2022-23)	28,294,749.00		
Budget Year (2023-24)	16,319,621.00	(42.32%)	Yes
1st Subsequent Year (2024-25)	16,256,180.00	(.39%)	Yes
2nd Subsequent Year (2025-26)	16,354,270.00	.60%	No

**Explanation:**  
(required if Yes)

One-time state funds have been removed from the budget. These include the following programs: (Arts, Music & Instructional Materials Block Grant, Learning Recovery Emergency Block Grant, Nutrition Services KIT Infrastructure upgrade funds. In addition, prior year carry over funds have also been removed. This includes the following programs: (Career Technical Incentive Grant and K-12 Strong Workforce). Lottery grants were adjusted based on current ADA projections. STRS on behalf of estimates were adjusted based on current projections.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2022-23)	15,721,838.00		
Budget Year (2023-24)	11,367,863.00	(27.69%)	Yes
1st Subsequent Year (2024-25)	11,376,923.00	.08%	Yes
2nd Subsequent Year (2025-26)	11,385,082.00	.07%	No

**Explanation:**  
(required if Yes)

One-time local funds have been removed from the budget. These include the following programs: (Cal Shape, miscellaneous donations, carry overs and Fair Market Value adjustments). In addition, special education AB602 revenue has been reduced by \$500,000 due to declining enrollment within the Special Education Local Plan Area.

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

First Prior Year (2022-23)	11,421,606.00		
Budget Year (2023-24)	8,307,225.00	(27.27%)	Yes
1st Subsequent Year (2024-25)	8,350,926.00	.53%	No
2nd Subsequent Year (2025-26)	8,363,136.00	.15%	No

**Explanation:**  
(required if Yes)

Unrestricted prior year carry over and miscellaneous donations have been removed. In addition, restricted carry over has been removed which include the following programs: (Title I, II, 111 and Title IV, Career Technical Incentive Grant, Strong Workforce, Special Education Learning Recovery Block Grant, ESSER III and the CSI grant). Our budget also includes increases for classroom projector replacements, staff computer replacements and access points.

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

First Prior Year (2022-23)	20,894,217.50		
Budget Year (2023-24)	20,656,884.00	(1.14%)	Yes
1st Subsequent Year (2024-25)	21,737,094.00	5.23%	No
2nd Subsequent Year (2025-26)	22,662,034.00	4.26%	No

**Explanation:**  
(required if Yes)

We have adjusted our budget to include increases for utilities, property & liability insurance, internet and phone, web hosting services, as well as increases in cost of goods and services. In addition, we have shifted our budget for bus drivers and instructional aides vacancies out of contracted services in anticipation of filling our vacant positions. One time carry overs have also been removed. Instructional software increases have also been added.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2022-23)	49,914,077.00		
Budget Year (2023-24)	32,827,439.00	(34.23%)	Not Met
1st Subsequent Year (2024-25)	32,773,058.00	(.17%)	Met
2nd Subsequent Year (2025-26)	32,879,307.00	.32%	Met

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

First Prior Year (2022-23)	32,315,823.50		
Budget Year (2023-24)	28,964,109.00	(10.37%)	Not Met
1st Subsequent Year (2024-25)	30,088,020.00	3.88%	Met
2nd Subsequent Year (2025-26)	31,025,170.00	3.11%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

One-time federal funds have been removed from the budget. These include the following programs: (ESSER III). In addition, prior year carry over funds have also been removed. These include the following programs: (Title I, Title II, Title III, Title IV CSI)

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

One-time state funds have been removed from the budget. These include the following programs: (Arts, Music & Instructional Materials Block Grant, Learning Recovery Emergency Block Grant, Nutrition Services KIT Infrastructure upgrade funds. In addition, prior year carryover funds have also been removed. This includes the following programs: (Career Technical Incentive Grant and K-12 Strong Workforce). Lottery grants were adjusted based on current ADA projections. STRS on behalf of estimates were adjusted based on current projections.

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

One-time local funds have been removed from the budget. These include the following programs: (Cal Shape, miscellaneous donations, carry overs and Fair Market Value adjustments). In addition, special education AB602 revenue has been reduced by \$500,000 due to declining enrollment within the Special Education Local Plan Area.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

Unrestricted prior year carry over and miscellaneous donations have been removed. In addition, restricted carry over has been removed which include the following programs: (Title I, II, 111 and Title IV, Career Technical Incentive Grant, Strong Workforce, Special Education Learning Recovery Block Grant, ESSER III and the CSI grant). Our budget also includes increases for classroom projector replacements, staff computer replacements and access points.

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

We have adjusted our budget to include increases for utilities, property & liability insurance, internet and phone, web hosting services, as well as increases in cost of goods and services. In addition, we have shifted our budget for bus drivers and instructional aides vacancies out of contracted services in anticipation of filling our vacant positions. One time carryovers have also been removed. Instructional software increases have also been added.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

181,133,627.00

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

0.00

	3% Required	Budgeted Contribution <sup>1</sup>	
	Minimum Contribution	to the Ongoing and Major	
	(Line 2c times 3%)	Maintenance Account	Status

c. Net Budgeted Expenditures and Other Financing Uses

181,133,627.00

5,434,008.81

6,576,591.00

Met

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

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,993,606.78	5,142,107.28	5,790,527.64
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	16,066,796.64	17,862,672.03	13,125,547.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.01)	(.25)	(1.83)
e. Available Reserves (Lines 1a through 1d)	21,060,403.41	23,004,779.06	18,916,072.81
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	163,603,326.12	171,403,575.98	193,017,588.49
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	163,603,326.12	171,403,575.98	193,017,588.49
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.9%	13.4%	9.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.3%</b>	<b>4.5%</b>	<b>3.3%</b>

<sup>1</sup>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.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	14,667,166.91	110,352,075.76	N/A	Met
Second Prior Year (2021-22)	884,138.58	122,924,975.36	N/A	Met
First Prior Year (2022-23)	(5,626,585.64)	142,316,856.64	4.0%	Not Met
Budget Year (2023-24) (Information only)	2,297,001.00	141,728,072.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

The board approved a one-time \$3,000 off schedule salary payment to all bargaining units as well as ongoing salary schedule increases. \$1.4 million is the contribution for Deferred Maintenance due to uncompleted projects from the prior year, in addition to unrestricted carryover.



9. **CRITERION: Fund Balance**

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

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

<sup>1</sup> Percentage levels equate to a 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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	9,135,820.00	14,311,976.79	N/A		Met
Second Prior Year (2021-22)	20,908,171.00	28,979,143.70	N/A		Met
First Prior Year (2022-23)	20,432,688.85	29,863,282.28	N/A		Met
Budget Year (2023-24) (Information only)	24,236,696.64				

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

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

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

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

**Explanation:**  
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage 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

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

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

<sup>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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,701	11,410	11,125
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

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

a. Enter the name(s) of the SELPA(s): North Coastal Consortium

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

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

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	189,898,819.00	188,105,601.58	188,860,812.21
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	189,898,819.00	188,105,601.58	188,860,812.21
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,696,964.57	5,643,168.05	5,665,824.37
6. Reserve Standard - by Amount			

(§80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>5,696,964.57</b>	<b>5,643,168.05</b>	<b>5,665,824.37</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,696,964.57	5,643,168.00	5,665,824.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,616,111.07	11,967,003.50	16,966,418.40
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)	(3.17)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,313,072.47	17,610,171.50	22,632,242.40
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.59%	9.36%	11.98%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>5,696,964.57</b>	<b>5,643,168.05</b>	<b>5,665,824.37</b>
Status:	Met	Met	Met

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

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

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

**Explanation:**  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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:

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(17,130,349.00)			
Budget Year (2023-24)	(16,621,603.00)	(508,746.00)	(3.0%)	Met
1st Subsequent Year (2024-25)	(16,621,603.00)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(16,621,603.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	765,698.00			
Budget Year (2023-24)	765,589.00	(109.00)	0.0%	Met
1st Subsequent Year (2024-25)	765,589.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	765,589.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	50,000.00			
Budget Year (2023-24)	1,100,000.00	1,050,000.00	2,100.0%	Not Met
1st Subsequent Year (2024-25)	1,100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	1,100,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

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

**Explanation:**  
(required if NOT met)

In fiscal year 2023-24, we transferred our deferred maintenance projects to Fund 14 so we can account for them separately and provide greater transparency.

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

**Project Information:**  
(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes
-----

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	1	White Fleet (Fund 40) and bus lease General Fund	7438/7439	244,310
Certificates of Participation				
General Obligation Bonds	21	Special Tax Revenue	Special Tax revenue debt service (7438/7439)	416,410,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Special Tax Revenue Bond	23	Special Tax Revenue	Special Tax Revenue Debt Service	86,765,000
Qualified School Construction Bond	4	Gen Fund/Fed Subsidy /Energy Savings/Trans In	General Fund (7438/7439)	12,730,000
TOTAL:				516,149,310

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	266,203	253,651	0	0
Certificates of Participation				
General Obligation Bonds	20,165,756	20,387,615	19,497,518	20,214,608
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Special Tax Revenue Bond	7,340,788	7,376,644	7,393,744	7,376,844
Qualified School Construction Bond	822,231	822,231	822,231	822,231
Total Annual Payments:	28,594,978	28,840,140	27,713,493	28,413,683
Has total annual payment increased over prior year (2022-23)?		Yes	No	No

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

The increased annual payments will be funded through Capital Facilities and Building Funds, not the General Fund.

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

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

**Explanation:**  
(required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities

a. Total OPEB liability	26,383,660.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	26,383,660.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,922,562.00	3,922,562.00	3,922,562.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	937,790.00	936,353.00	936,353.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	560,918.00	636,665.00	693,858.00
d. Number of retirees receiving OPEB benefits	56.00	56.00	56.00

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

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

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
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2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	620.8	616.73	606.73	596.73

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

--

Negotiations Settled

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 business official?

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

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

--

Negotiations Not Settled

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

	\$884,282		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

7. Amount included for any tentative salary schedule increases

0	0	0	
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes	
\$3,329,988	\$3,496,487	\$4,562,916	
5.0%	5.0%	5.0%	

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No			
----	--	--	--

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes	
\$447,562	\$405,247	\$399,303	
.5%	.5%	.5%	

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

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

Yes	Yes	Yes	
Yes	Yes	Yes	

**Certificated (Non-management) - Other**

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

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	406.4	404.43	404.43	404.43

**Classified (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

--

Negotiations Settled

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 business official?

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: 

--

 End Date: 

--

5. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

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

--

Negotiations Not Settled

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

\$305,130
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
\$5,831,898	\$5,977,695	\$6,127,138
.3%	.3%	.3%

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

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

**Classified (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
\$207,103	\$202,494	\$204,012
.8%	.8%	.8%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	78.4	80.375	80.375	80.375

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement  
% change in salary schedule from prior year (may enter text, such as "Reopener")


Negotiations Not Settled

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

\$149,510

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

4. Amount included for any tentative salary schedule increases

0

0

0

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
\$319,711	\$335,697	\$352,481
5.0%	5.0%	5.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
\$47,134	\$46,788	\$47,055
.5%	.5%	.5%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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



**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

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

Yes
-----

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

Jun 29, 2023
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
-----

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

The Chief Business Official has been serving as the Interim Superintendent since April 22, 2022. We have had an Interim Chief Business Official for most of the last 12 months.

**End of School District Budget Criteria and Standards Review**

## School Site Financial Data

The cost of operating a school varies from campus to campus. There are multiple factors that are considered, including the various programs offered, the students being served, and the needs of our students. While most of the costs are centralized, such as salary and benefits, our schools are provided with a discretionary site allocation based on their enrollment. Middle schools are allocated \$70 per student. High schools are allocated \$89 per student and the Sunset/Requeza campus is allocated \$80 per student. The following pages provide an overview of the cost of operating each of our school campuses.



Jeylin Perez  
Carmel Valley Middle School, 7th Grade



# Carmel Valley Middle School

Principal: Victoria Kim

Budgeted Operating Costs: \$7,490,423

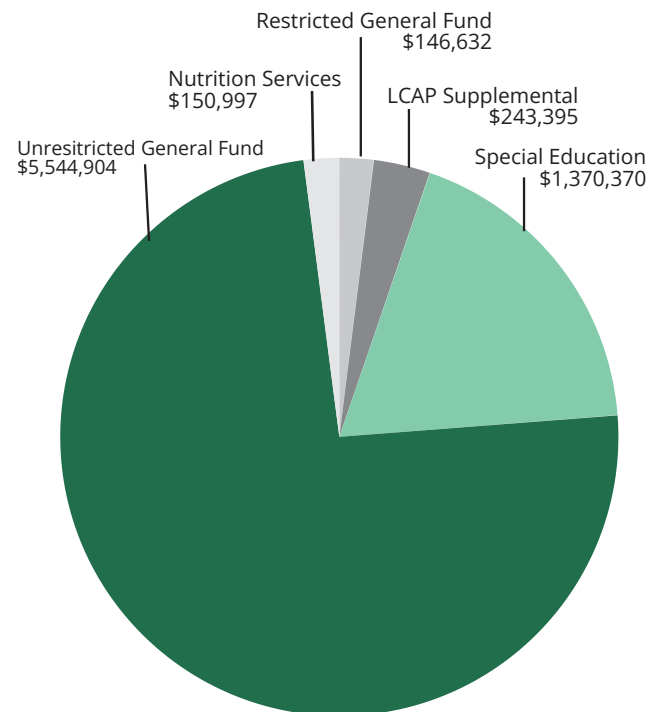
2023-24 Projected Enrollment: 773

District Funded Staff	FTE*	Salaries	Benefits
Adaptive PE Teacher	0.20	\$ 19,565	\$ 5,719
Administrative Assistant	2.00	\$ 130,113	\$ 78,832
Assistant Principal - Middle School	1.00	\$ 153,464	\$ 41,250
Campus Supervisor	1.49	\$ 76,650	\$ 31,135
Counselor	1.60	\$ 196,880	\$ 54,897
Counselor on Special Assignment	0.20	\$ 20,873	\$ 6,027
Custodian	3.00	\$ 158,464	\$ 89,206
Health Technician	0.75	\$ 37,111	\$ 29,144
Instructional Assistant - Special Education	6.00	\$ 252,884	\$ 161,596
Instructional Assistant - SpED(BI)	0.75	\$ 30,154	\$ 10,832
Instructional/Personal Care Assistant - Special Education	4.50	\$ 210,668	\$ 145,042
Learning Commons Technician II	1.00	\$ 58,817	\$ 37,110
Nutrition Services Assistant I	2.19	\$ 76,583	\$ 10,166
Nutrition Services Supervisor	0.88	\$ 35,801	\$ 28,447
Principal - Middle School	1.00	\$ 168,602	\$ 38,905
School Plant Supervisor-Middle School	1.00	\$ 67,974	\$ 40,488
Secretary	2.00	\$ 98,922	\$ 67,306
SP ED Teacher - Mild/Moderate	3.00	\$ 346,852	\$ 91,734
SP ED Teacher - Moderate/Severe	1.00	\$ 99,908	\$ 28,896
Student Support Facilitator	0.49	\$ 22,659	\$ 2,283
Teacher	26.80	\$ 3,304,268	\$ 870,085
<b>Total (Salaries &amp; Benefits)</b>	<b>60.84</b>		<b>\$ 7,436,312</b>

\*May vary due to actual placement

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$4,500
Classified Variable Salaries	\$3,827
Variable Benefits	\$2,455
Materials And Supplies	\$23,443
Services & Other Operating Expenses	\$6,358
25% remaining allocation based on enrollment	\$13,528
<b>Total Site Based Allocation</b>	<b>\$54,111</b>



- Restricted General Fund (1.98%)
- LCAP Supplemental (3.29%)
- Special Education (18.51%)
- Unrestricted General Fund (74.18%)
- Nutrition Services (2.04%)



# Diegueño Middle School

Principal: Celeste Barnette

Budgeted Operating Costs: \$7,542,146

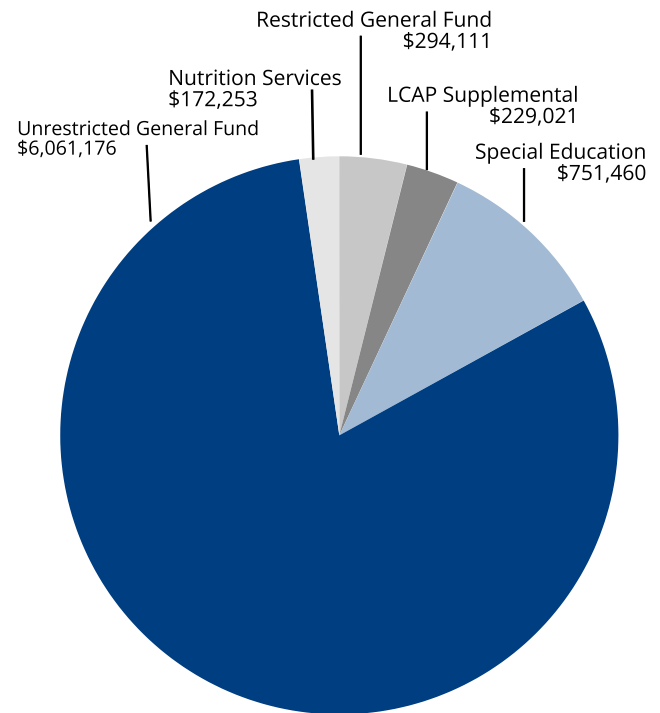
2023-24 Projected Enrollment: 786

District Funded Staff	FTE*	Salaries	Benefits
Administrative Assistant	2.00	\$ 127,009	\$ 77,691
Campus Supervisor	1.49	\$ 76,650	\$ 31,135
Assistant Principal - Middle School	1.00	\$ 143,336	\$ 32,996
Counselor	2.00	\$ 234,803	\$ 65,495
Custodian	3.00	\$ 133,737	\$ 94,678
Health Technician	0.75	\$ 28,580	\$ 25,914
Instructional Assistant - Special Education	2.48	\$ 101,364	\$ 46,581
Instructional Assistant - SpED(BI)	0.75	\$ 35,215	\$ 22,058
Instructional Assistant-Bilingual	0.49	\$ 18,516	\$ 1,865
Learning Commons Technician I	1.00	\$ 54,071	\$ 35,429
Nutrition Services Assistant	1.89	\$ 69,075	\$ 29,341
Nutrition Services Supervisor	0.88	\$ 42,637	\$ 31,200
Principal - Middle School	1.00	\$ 168,602	\$ 44,735
School Plant Supervisor-Middle School	1.00	\$ 67,974	\$ 40,488
Secretary	2.00	\$ 112,134	\$ 72,224
SP ED Teacher - Mild/Moderate	4.00	\$ 449,942	\$ 122,062
Student Support Facilitator	0.49	\$ 22,659	\$ 6,552
Teacher	30.80	\$ 3,811,932	\$ 1,008,448
<b>Total (Salaries &amp; Benefits)</b>	<b>57.01</b>		<b>\$7,487,126</b>

\*May vary due to actual placement

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$9,000
Classified Variable Salaries	\$2,300
Variable Benefits	\$2,925
Materials And Supplies	\$18,790
Services & Other Operating Expenses	\$8,250
25% remaining allocation based on enrollment	\$13,755
<b>Total Site Based Allocation</b>	<b>\$55,020</b>



- Restricted General Fund (3.92%)
- LCAP Supplemental (3.05%)
- Special Education (10.01%)
- Unrestricted General Fund (80.73%)
- Nutrition Services (2.29%)



**SEAHAWKS**

2023-24 Projected Enrollment: 517

# Earl Warren Middle School

Principal: Reno Medina

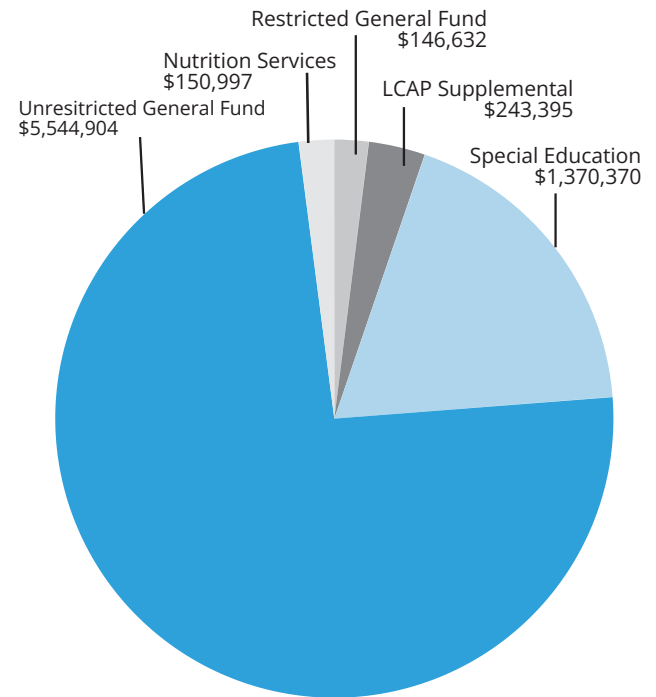
Budgeted Operating Costs: \$5,127,542

District Funded Staff	FTE*	Salaries	Benefits
Administrative Assistant	1.00	\$56,808	\$36,435
Assistant Principal - Middle School	1.00	\$128,944	\$34,927
Campus Supervisor	1.49	\$69,597	\$28,403
Counselor	1.00	\$127,607	\$35,298
Custodian	3.00	\$160,975	\$105,383
Health Technician	0.75	\$31,644	\$26,997
Instructional Assistant - Special Education	1.73	\$66,701	\$29,874
Instructional Assistant - SpED(BI)	0.75	\$30,154	\$20,967
Learning Commons Technician I	1.00	\$54,352	\$35,481
Nutrition Services Assistant I	1.47	\$52,153	\$13,718
Nutrition Services Supervisor	0.88	\$47,753	\$33,068
Out of Class Administrative Assistant III	1.00	\$53,671	\$34,645
Principal - Middle School	1.00	\$175,354	\$41,108
School Plant Supervisor-Middle School	1.00	\$66,050	\$39,781
Secretary	2.00	\$107,255	\$70,245
SP ED Teacher - Mild/Moderate	3.00	\$347,929	\$91,914
Student Support Facilitator	0.49	\$22,659	\$8,247
Teacher	19.40	\$2,222,340	\$582,919
<b>Total (Salaries &amp; Benefits)</b>	<b>41.94</b>		<b>\$5,091,356</b>

\*May vary due to actual placement

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$10,300
Classified Variable Salaries	\$1,600
Variable Benefits	\$2,959
Materials And Supplies	\$10,179
Services & Other Operating Expenses	\$2,100
25% remaining allocation based on enrollment	\$9,048
<b>Total Site Based Allocation</b>	<b>\$36,186</b>



- Restricted General Fund (1.98%)
- LCAP Supplemental (3.29%)
- Special Education (18.51%)
- Unrestricted General Fund (74.18%)
- Nutrition Services (2.04%)



# Oak Crest Middle School

Principal: Kathryn Friedrichs

Budgeted Operating Costs: \$7,977,137

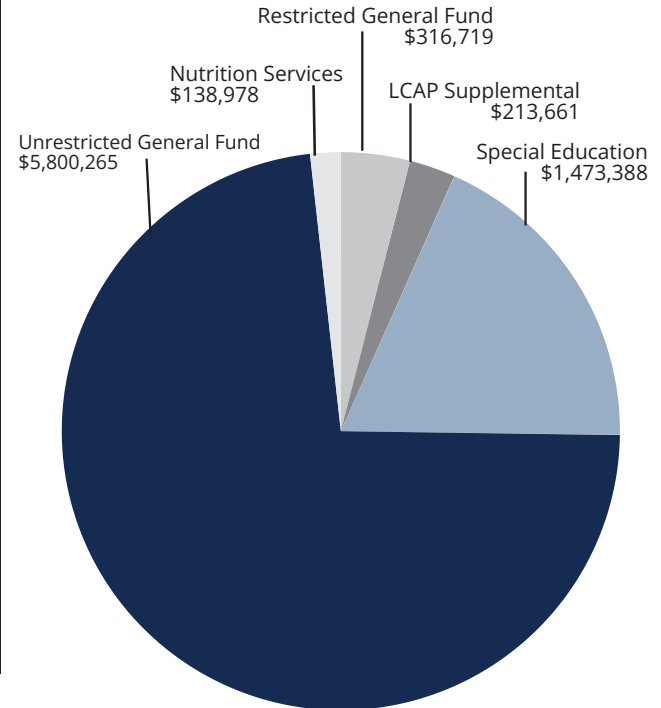
2023-24 Projected Enrollment: 796

District Funded Staff	FTE*	Salaries	Benefits
Adaptive PE Teacher	0.40	\$51,264	\$11,838
Administrative Assistant	2.00	\$109,616	\$70,681
Assistant Principal - Middle School	1.00	\$143,336	\$38,516
Campus Supervisor	1.49	\$77,926	\$31,603
Counselor	1.60	\$164,431	\$47,612
Custodian	3.00	\$165,830	\$107,309
Instructional Assistant - Special Education	4.24	\$169,891	\$99,145
Instructional Assistant - SpED(BI)	0.75	\$30,022	\$10,753
Instructional Assistant-Bilingual	0.96	\$36,319	\$3,659
Instructional/Personal Care Assistant - Special Education	2.25	\$113,082	\$81,737
Learning Commons Technician II	1.00	\$57,104	\$32,152
Nutrition Services Assistant	1.34	\$47,015	\$9,403
Nutrition Services Supervisor	0.88	\$49,033	\$33,526
Principal - Middle School	1.00	\$175,354	\$46,289
School Plant Supervisor-Middle School	1.00	\$57,926	\$36,119
Secretary	2.00	\$86,218	\$62,441
SP ED Teacher - Mild/Moderate	5.40	\$623,407	\$169,647
SP ED Teacher - Moderate/Severe	1.00	\$109,344	\$31,094
Student Health Care Specialist	0.75	\$28,499	\$26,030
Student Support Facilitator	0.49	\$22,863	\$6,573
Teacher	30.20	\$3,678,948	\$967,860
<b>Total (Salaries &amp; Benefits)</b>	<b>62.74</b>		<b>\$7,921,417</b>

\*May vary due to actual placement

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$1,500
Classified Variable Salaries	\$5,700
Variable Benefits	\$2,459
Materials And Supplies	\$25,681
Services & Other Operating Expenses	\$6,450
25% remaining allocation based on enrollment	\$13,930
<b>Total Site Based Allocation</b>	<b>\$55,720</b>



- Restricted General Fund (3.99%)
- LCAP Supplemental (2.69%)
- Special Education (18.55%)
- Unrestricted General Fund (73.02%)
- Nutrition Services (1.75%)



# Pacific Trails Middle School

Principal: Scott Wild

Budgeted Operating Costs: \$7,633,561

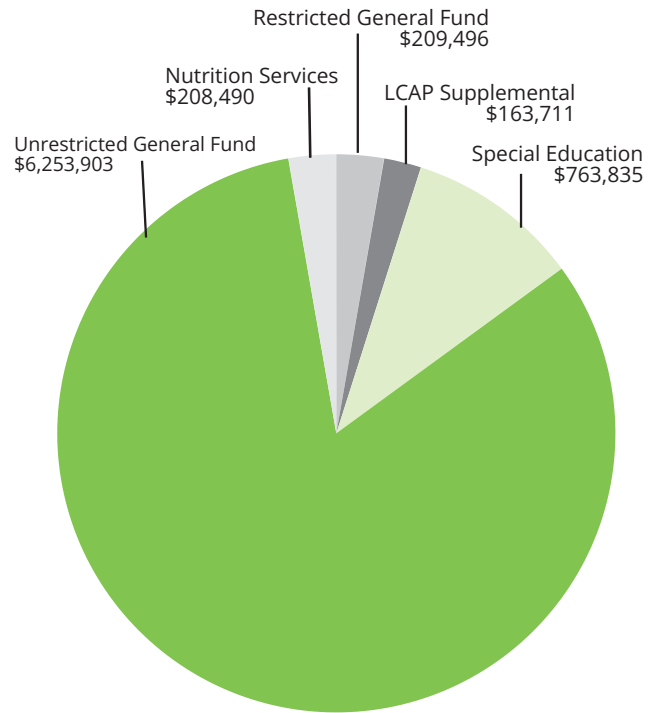
2023-24 Projected Enrollment: 923

District Funded Staff	FTE*	Salaries	Benefits
Administrative Assistant	2.00	\$131,152	\$79,214
Assistant Principal - Middle School	1.00	\$146,712	\$39,671
Campus Supervisor	1.49	\$76,650	\$31,135
Counselor	1.90	\$216,234	\$61,597
Custodian	3.00	\$151,845	\$101,428
Health Technician	0.75	\$38,191	\$29,542
Instructional Assistant - Special Education	1.50	\$61,115	\$47,914
Instructional Assistant - SpED(BI)	2.25	\$97,048	\$61,066
Learning Commons Technician I	1.00	\$55,983	\$36,068
Nutrition Services Assistant I	2.24	\$100,382	\$43,872
Nutrition Services Supervisor	0.88	\$35,801	\$28,435
Principal - Middle School	1.00	\$168,602	\$44,735
School Plant Supervisor-Middle School	1.00	\$67,974	\$40,488
Secretary	2.00	\$99,424	\$67,208
SP ED Teacher - Mild/Moderate	4.00	\$404,947	\$116,469
Student Support Facilitator	0.49	\$22,965	\$2,314
Teacher	33.80	\$3,807,970	\$1,054,803
<b>Total (Salaries &amp; Benefits)</b>	<b>60.29</b>		<b>\$7,568,952</b>

\*May vary due to actual placement

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$4,600
Classified Variable Salaries	\$735
Variable Benefits	\$1,329
Materials And Supplies	\$34,492
Services & Other Operating Expenses	\$7,300
25% remaining allocation based on enrollment	\$16,153
<b>Total Site Based Allocation</b>	<b>\$64,609</b>



- Restricted General Fund (2.76%)
- LCAP Supplemental (2.15%)
- Special Education (10.05%)
- Unrestricted General Fund (82.29%)
- Nutrition Services (2.74%)



# Canyon Crest Academy

2023-24 Projected Enrollment: 2,292



**Principal: Brett Killeen**

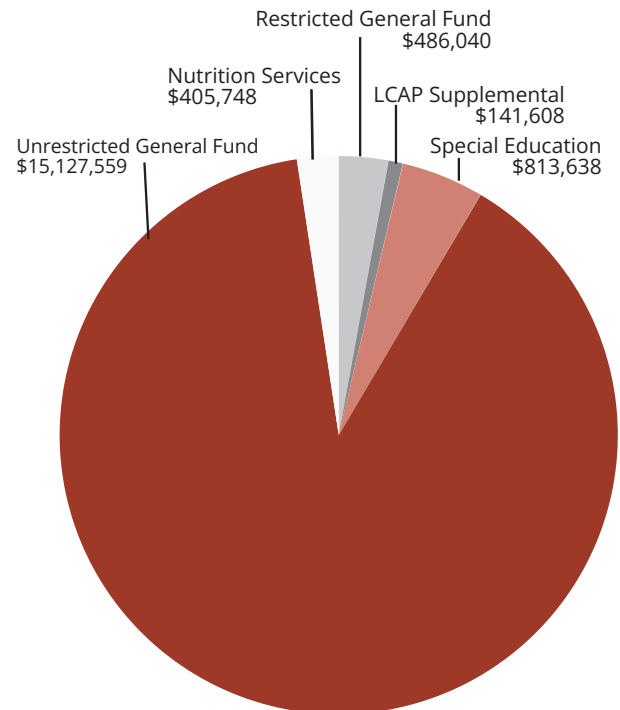
**Budgeted Operating Costs:  
\$17,044,593**

District Funded Staff	FTE*	Salaries	Benefits
Accounting Assistant-ASB	1.00	\$64,575	\$39,239
Administrative Assistants	3.00	\$175,283	\$110,843
Assistant Principal - High School	3.00	\$486,137	\$119,251
Athletic Trainer	0.88	\$54,547	\$34,959
Campus Supervisor	3.00	\$150,893	\$60,404
Counselor	7.00	\$755,825	\$215,336
Custodian	6.00	\$292,361	\$198,151
Custodian Crew Leader	1.00	\$67,885	\$40,455
Health Technician	1.00	\$38,895	\$29,451
Instructional Assistant - Special Education	0.75	\$34,969	\$28,408
Instructional Assistant - SpED(BI)	0.75	\$36,740	\$29,058
Instructional/Personal Care Assistant - Special Education	0.49	\$24,161	\$8,880
Learning Commons Technician I	1.00	\$60,874	\$37,879
Nutrition Services Assistant I	3.94	\$138,102	\$42,493
Nutrition Services Production Assistant	1.00	\$42,623	\$31,221
Nutrition Services Supervisor	1.00	\$48,728	\$33,414
Nutrition Services Transporter II	1.00	\$39,410	\$29,757
Principal - High School	1.00	\$188,070	\$49,217
Receptionist	1.00	\$34,533	\$27,850
Registrar	1.00	\$71,644	\$41,837
School Plant Supervisor-High School	1.00	\$62,130	\$38,068
Secretary	3.49	\$143,096	\$92,319
SP ED Teacher - Mild/Moderate	5.00	\$544,796	\$149,140
Student Support Facilitator	0.98	\$47,143	\$11,282
Teacher	79.02	\$9,161,283	\$2,494,982
Theater Technician	1.00	\$45,292	\$31,716
<b>Total (Salaries &amp; Benefits)</b>	<b>129.28</b>		<b>\$16,835,605</b>

\*May vary due to actual placement

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$14,750
Classified Variable Salaries	\$2,300
Variable Benefits	\$4,248
Materials And Supplies	\$118,593
Services & Other Operating Expenses	\$16,850
25% remaining allocation based on enrollment	\$52,247
<b>Total Site Based Allocation</b>	<b>\$208,988</b>



- Restricted General Fund (2.86%)
- LCAP Supplemental (0.83%)
- Special Education (4.79%)
- Unrestricted General Fund (89.12%)
- Nutrition Services (2.39%)

# La Costa Canyon High School

2023-24 Projected Enrollment: 1,576



Principal: Justin Conn

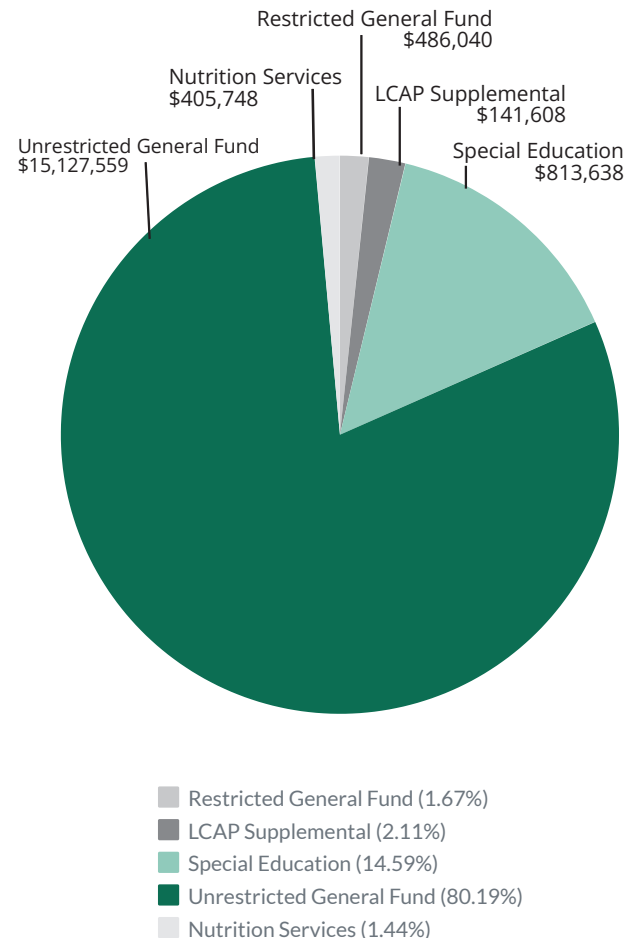
Budgeted Operating Costs:  
**\$16,478,970**

District Funded Staff	FTE*	Salaries	Benefits
Accounting Assistant-ASB	1.00	\$60,198	\$37,497
Adaptive PE Teacher	0.40	\$51,264	\$11,838
Administrative Assistant	3.00	\$191,055	\$120,058
Assistant Principal - High School	3.00	\$476,189	\$127,349
Athletic Trainer	0.88	\$60,384	\$36,994
Campus Supervisor	4.00	\$231,062	\$64,026
Counselor	5.00	\$658,155	\$170,746
Custodian	7.00	\$377,281	\$246,682
Health Technician	1.00	\$49,481	\$33,691
Instructional Assistant - Special Education	8.25	\$365,551	\$243,185
Instructional Assistant - SpED(BI)	0.75	\$36,740	\$29,058
Instructional Assistant-Bilingual	0.98	\$37,031	\$3,731
Instructional/Personal Care Assistant - Special Education	3.00	\$139,911	\$85,345
Interpreter for the Deaf and Hard-of-Hearing	0.81	\$67,455	\$40,348
Learning Commons Technician I	1.00	\$43,169	\$31,203
Nutrition Services Assistant	3.05	\$108,526	\$36,512
Nutrition Services Supervisor	1.00	\$54,575	\$35,588
Principal - High School	1.00	\$191,446	\$44,812
Receptionist	1.00	\$33,977	\$27,807
Registrar	1.00	\$73,615	\$42,549
School Plant Supervisor-High School	1.00	\$75,456	\$43,238
Secretary	3.00	\$148,351	\$100,928
SP ED Teacher - Mild/Moderate	7.00	\$826,269	\$226,019
SP ED Teacher - Moderate/Severe	3.00	\$305,778	\$88,146
Student Health Care Specialist	1.00	\$50,665	\$34,177
Student Support Facilitator	0.98	\$49,133	\$11,482
Teacher	64.80	\$7,459,220	\$2,068,056
Theater Technician	1.00	\$40,541	\$30,164
<b>Total (Salaries &amp; Benefits)</b>	<b>128.89</b>		<b>\$16,333,706</b>

\*May vary due to actual placement

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$8,726
Classified Variable Salaries	\$3,990
Variable Benefits	\$3,488
Materials And Supplies	\$60,014
Services & Other Operating Expenses	\$32,730
25% remaining allocation based on enrollment	\$36,316
<b>Subtotal Site Based Allocation</b>	<b>\$145,264</b>



# San Dieguito High School Academy

2023-24 Projected Enrollment: 2,026



Principal: Cara Dolnik

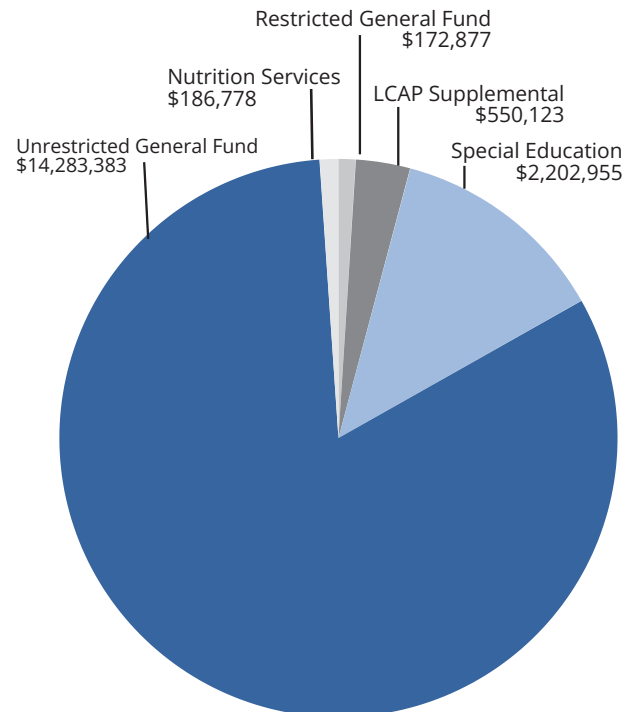
**Budgeted Operating Costs:  
\$17,536,117**

District Funded Staff	FTE*	Salaries	Benefits
Accounting Assistant-ASB	1.00	\$70,218	\$41,300
Administrative Assistant	3.00	\$180,938	\$112,208
Assistant Principal - High School	3.00	\$476,009	\$116,983
Athletic Trainer	0.88	\$53,022	\$34,805
Campus Supervisor	4.00	\$222,441	\$61,227
Counselor	7.00	\$776,727	\$219,432
Custodian	6.00	\$300,728	\$201,987
Health Technician	1.00	\$43,224	\$30,920
Instructional Assistant - Special Education	3.81	\$162,803	\$101,806
Instructional Assistant - SpED(BI)	1.50	\$66,425	\$34,957
Instructional Assistant-Bilingual	0.49	\$18,516	\$1,865
Instructional/Personal Care Assistant - Special Education	0.75	\$37,658	\$29,396
Learning Commons Technician I	1.00	\$47,807	\$32,849
Nutrition Services Assistant	1.39	\$52,975	\$25,796
Nutrition Services Supervisor	1.00	\$53,113	\$35,026
Nutrition Services Transporter I	0.47	\$18,050	\$1,818
Principal - High School	1.00	\$188,070	\$44,035
Receptionist	1.00	\$35,685	\$28,361
Registrar	1.00	\$69,672	\$41,099
School Plant Supervisor-High School	1.00	\$73,435	\$42,482
Secretary	3.00	\$143,831	\$98,490
SP ED Teacher - Mild/Moderate	12.00	\$1,437,866	\$385,516
Student Support Facilitator	0.98	\$47,551	\$11,323
Teacher	73.35	\$8,577,066	\$2,375,147
Theater Technician	1.00	\$53,120	\$35,028
<b>Total (Salaries &amp; Benefits)</b>	<b>130.61</b>		<b>\$17,350,802</b>

\*May vary due to actual placement

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$15,000
Classified Variable Salaries	\$2,500
Variable Benefits	\$4,380
Materials And Supplies	\$84,656
Services & Other Operating Expenses	\$32,450
25% remaining allocation based on enrollment	\$46,329
<b>Total Site Based Allocation</b>	<b>\$185,315</b>



- Restricted General Fund (0.99%)
- LCAP Supplemental (3.16%)
- Special Education (12.66%)
- Unrestricted General Fund (82.11%)
- Nutrition Services (1.07%)

# Torrey Pines High School

2023-24 Projected Enrollment: 2,594



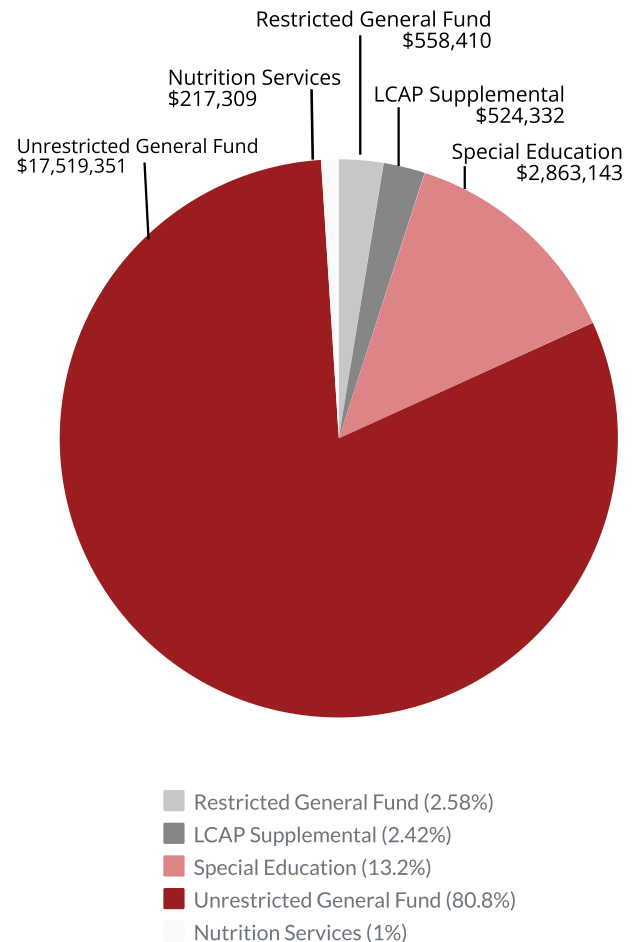
**Principal: Robert Coppo**

**Budgeted Operating Costs:  
\$21,822,545**

District Funded Staff	FTE*	Salaries	Benefits
Accounting Assistant-ASB	1.00	\$59,699	\$36,690
Adaptive PE Teacher	0.40	\$41,308	\$9,995
Administrative Assistant	3.00	\$161,770	\$93,966
Assistant Principal - High School	3.00	\$479,533	\$122,950
Athletic Trainer	0.88	\$60,144	\$36,969
Campus Supervisor	4.00	\$223,400	\$61,552
Counselor	7.00	\$867,096	\$241,015
Custodian	6.00	\$317,423	\$208,900
Custodian Crew Leader	1.00	\$69,762	\$41,145
Instructional Assistant - Special Education	7.11	\$296,838	\$196,751
Instructional Assistant - SpED(BI)	1.50	\$73,479	\$58,117
Instructional/Personal Care Assistant - Special Education	6.13	\$295,021	\$210,412
Learning Commons Technician I	1.00	\$59,244	\$37,279
Nutrition Services Assistant	2.37	\$85,823	\$22,709
Nutrition Services Supervisor	1.00	\$56,037	\$35,463
Nutrition Services Transporter I	0.34	\$12,634	\$4,644
Principal - High School	1.00	\$188,070	\$49,217
Receptionist	1.00	\$44,379	\$31,866
Registrar	1.00	\$67,700	\$40,387
School Plant Supervisor-High School	1.00	\$71,413	\$41,752
Secretary	4.00	\$193,963	\$132,793
SP ED Teacher - Mild/Moderate	9.40	\$1,015,937	\$283,602
SP ED Teacher - Moderate/Severe	3.60	\$399,268	\$112,527
Student Health Care Specialist	2.00	\$105,017	\$69,658
Student Support Facilitator	0.89	\$43,076	\$10,872
Teacher	94	\$10,993,307	\$3,030,297
Theater Technician	1	\$50,375	\$33,435
<b>*Total (Salaries &amp; Benefits)</b> <small>May vary due to actual placement</small>	<b>164.61</b>		<b>\$21,586,678</b>

## Enrollment Based Allocation

Description	Allocation
Certificated Variable Salaries	\$8,061
Classified Variable Salaries	\$17,300
Variable Benefits	\$11,000
Materials And Supplies	\$102,328
Services & Other Operating Expenses	\$38,211
25% remaining allocation based on enrollment	\$58,967
<b>Subtotal Site Based Allocation</b>	<b>\$235,867</b>



# Sunset High School

2023-24 Projected Enrollment: 112



Principal: Rick Ayala

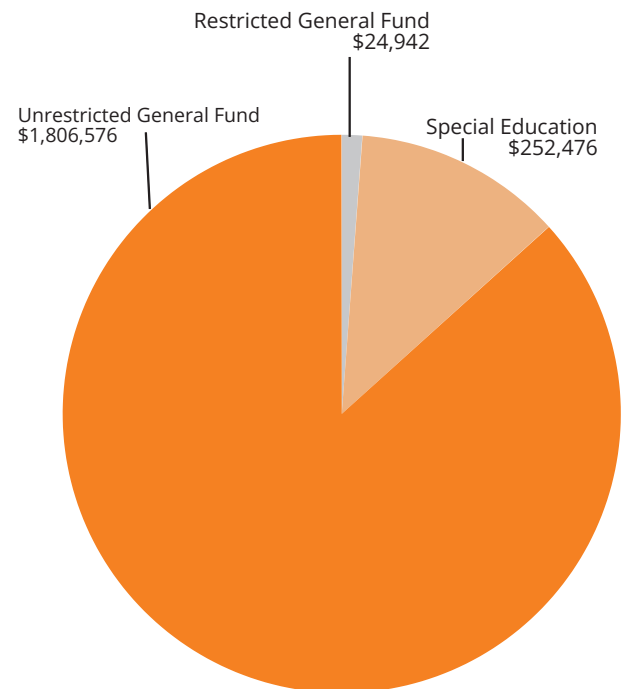
Budgeted Operating Costs: \$2,101,494

## Enrollment Based Allocation

District Funded Staff	FTE*	Salaries	Benefits
Administrative Assistant III	1.00	\$63,937	\$38,655
Campus Supervisor	1.00	\$48,981	\$26,782
Counselor	1.00	\$124,266	\$34,516
Principal of Alternative Schools & Programs	1.00	\$175,354	\$46,289
Registrar	1.00	\$62,091	\$37,665
Special Ed Teacher - Mild/Moderate	1.00	\$128,161	\$35,413
Student Health Care Specialist	1.00	\$54,136	\$34,767
Student Support Facilitator	0.49	\$22,659	\$2,283
Teacher	7.00	\$914,084	\$241,495
<b>Total (Salaries &amp; Benefits)</b>	<b>14.49</b>		<b>\$2,091,534</b>

\*May vary due to actual placement

Description	Allocation
Certificated Variable Salaries	\$228
Classified Variable Salaries	\$850
Variable Benefits	\$365
Materials And Supplies	\$4,337
Services & Other Operating Expenses	\$1,690
25% remaining allocation based on enrollment	\$2,490
<b>Subtotal Site Based Allocation</b>	<b>\$9,960</b>



- Restricted General Fund (1.2%)
- Special Education (12.12%)
- Unrestricted General Fund (86.69%)

Informational Section  
**More to Know**



Pepper Beckstrom-Day,  
Carmel Valley Middle School, 7th Grade

## Local Control Funding Formula (LCFF)

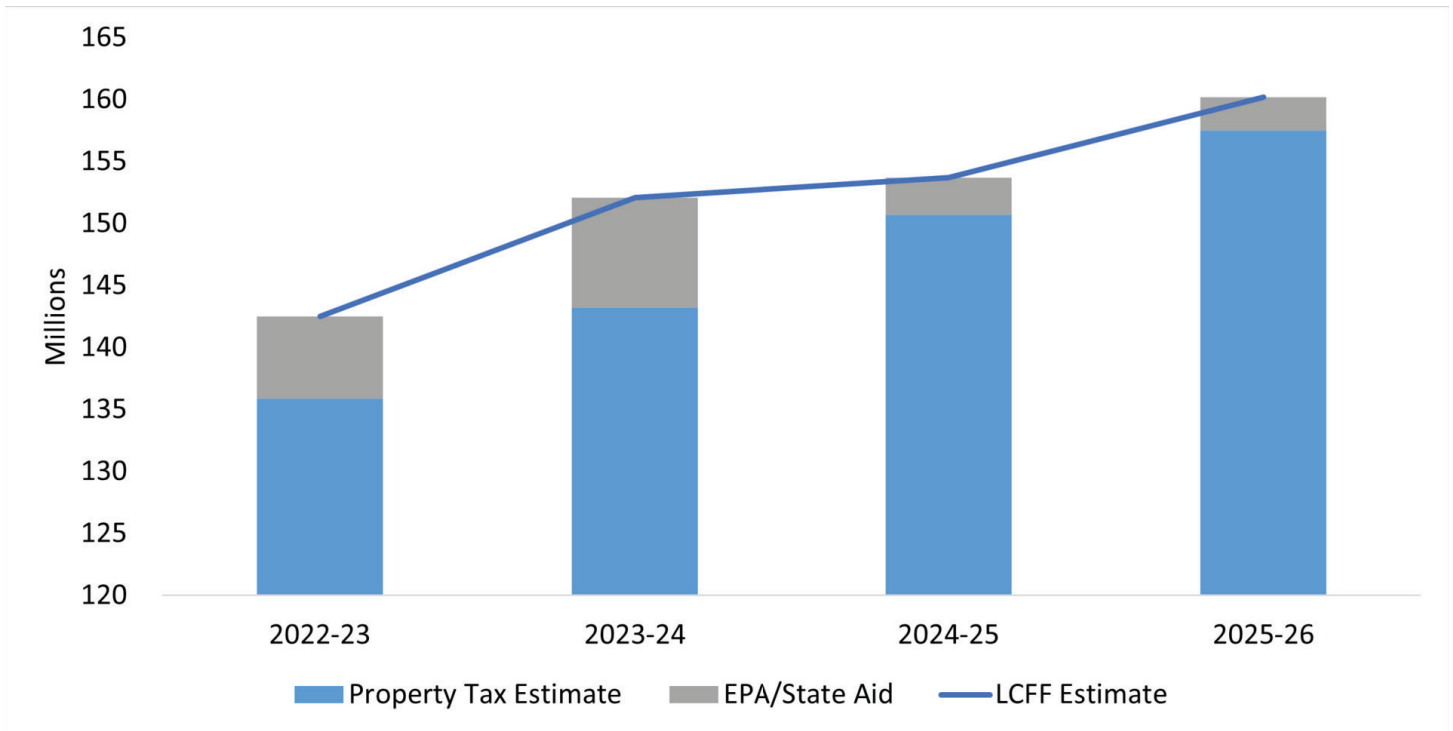
In July 2013, Governor Brown signed historic school funding legislation that represents the first comprehensive change in the State's education funding system in over 40 years. It shifted from state control to local control of the education funding provided to school districts.

LCFF funds include a base level of funding for all LEAs and extra funding to LEAs - called "supplemental and concentration" grants - based on the enrollment of high needs students (foster youth, English learners, and low-income students, referred to by the California Department of Education as unduplicated pupils). LCFF is funded through a combination of local property taxes and state funding including the Education Protection Account (EPA).

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

In 2023-24, San Dieguito Union High School District is projecting it will receive \$5,666,838 based on the enrollment of foster youth, English learner, and low-income students. San Dieguito Union High School District must describe how it intends to increase or improve services for high needs students in the LCAP. San Dieguito Union High School District plans to spend \$5,676,240 towards meeting this requirement, as described in the LCAP.

## LCFF Projections



## Local Control Accountability Plan (LCAP)

Under the LCFF, all Local Educational Agencies (LEAs) are required to adopt an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d). The LCAP is a three year plan that aligns the District’s educational goals with financial resources.

The LCAP is a critical part of the LCFF. Under LCFF, school districts serving high-needs students receive additional funds, based on the number and percentages of high-need students they serve, called Supplemental and Concentration Grant funds. Supplemental and Concentration Grant funds are allocated to support students who qualify as low-income (as measured by their eligibility for free or reduced-price meal programs), students who are in foster care, and/or students who are English language learners. Each student is only counted once even if the student meets more than one of these criteria. It is often referred to as “Unduplicated Pupils”.

California school districts must engage with families, students, educators, employees, and the community to develop the district’s LCAP. The LCAP will describe the school district’s overall vision for students, annual goals, and specific actions that will be taken to achieve the vision and goals. The LCAP must focus on the eight areas identified as state priorities. The plan will also demonstrate how the district’s budget will help achieve the goals, and will annually assess how well the strategies in the plan were able to improve student outcomes.

ENGAGEMENT WITH EDUCATIONAL PARTNERS		
MEETINGS WITH ADVISORY COMMITTEES	DATA SOURCES	COLLABORATIVE PARTNERSHIPS
<ul style="list-style-type: none"><li>• District Advisory Council (DAC)</li><li>• Parent Curriculum Advisory Committee (PCAC)</li><li>• English Learner Advisory Committee (ELAC/DELAC)</li><li>• Coordinating Council</li><li>• District Leadership Council</li><li>• Student Summit</li><li>• School Site Council</li><li>• Board of Trustees</li></ul>	<ul style="list-style-type: none"><li>• California School Parent Survey</li><li>• California School Staff Survey</li><li>• CA Healthy Kids Survey</li><li>• CoVitality Survey</li><li>• CA School Dashboard</li><li>• Public data sources - Statewide Testing Summary, CA State Data Reporting System (DataQuest)</li><li>• Local Student Performance and Progress Data</li></ul>	<ul style="list-style-type: none"><li>• San Dieguito Faculty Association</li><li>• Classified School Employee Association</li><li>• San Diego County Office of Education (SDCOE)</li><li>• California Department of Education (CDE)</li><li>• Community Partners<ul style="list-style-type: none"><li>• San Dieguito Alliance</li><li>• San Diego Community College District</li><li>• San Diego Strong Workforce</li></ul></li></ul>



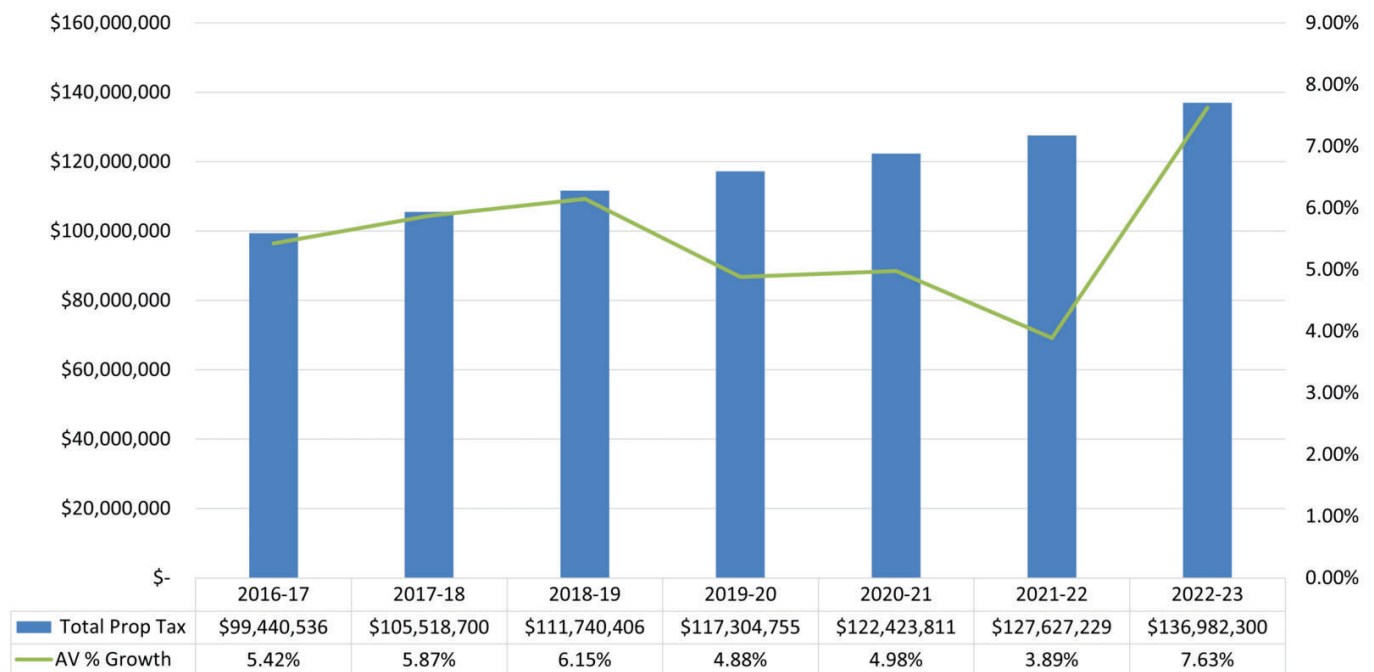
## Local Property Taxes/Assessed Valuation

Taxes are levied by the County of San Diego for each fiscal year on taxable real and personal property located in the District as of January 1st of the preceding year. Property tax collections are used towards funding of the LCFF. Typically tax collections fall short of the LCFF total and the State makes up the difference, referred to as State Aid. Proposition 13 limits the assessment and taxation of property in California. It restricts both the tax rate and the rate of increase allowed in assessing real property. The property tax rate cannot exceed 1% of the assessed value (AV) of the property. However, Proposition 46, which was approved in 1986, overturned the portion of Proposition 13 dealing with GO Bonds and allows for a higher property tax rate with a two-thirds majority vote for GO bond approval.

The increase in the AV of real property is limited to no more than 2% per year, unless the house is sold. Thus you will find situations all over the State in which the owners of identical houses next door to each other pay radically different levels of property tax. This also means that the assessed values show minimal relationship, in many cases, to the actual market value of the property. The County Assessor maintains a database of assessed values. There is no database of the market value of properties.

The chart below shows a seven year history of property tax revenue and assessed value growth for SDUHSD.

### History of Property Taxes



## Enrollment

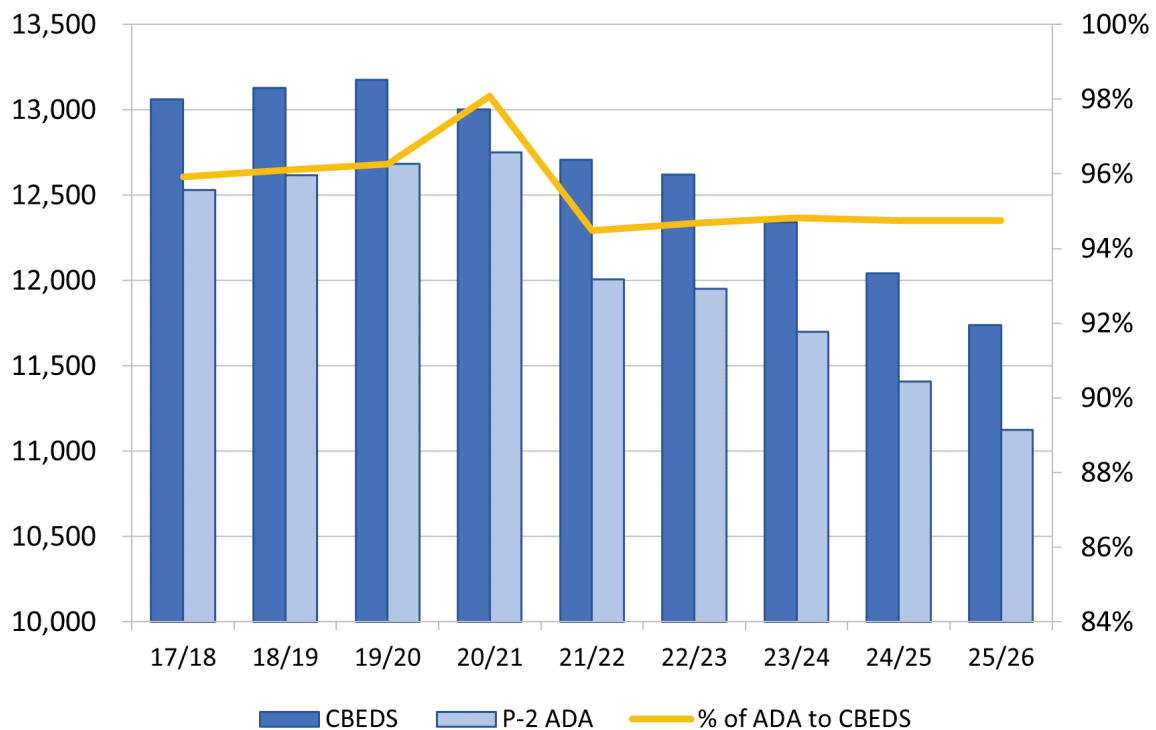
The State of California requires districts to report the number of students enrolled, regardless of actual attendance, on the first Wednesday in October of each year. Enrollment data is collected and submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes.

Importantly, districts also identify and report the numbers of enrolled students that are eligible for free or reduced meals, are English learners, foster youth, or who are homeless. This data is compiled to determine the District's unduplicated pupil percentage (UPP), which is used as the basis for LCFF supplemental and concentration grant funding.

Data used to develop enrollment projections for the budget year include housing and birth rates. Enrollment data for SDUHSD and all other California school districts can be found on the California Department of Education's DataQuest website at: <https://dq.cde.ca.gov/dataquest/>

## Enrollment Trends

After the COVID-19 pandemic, many school districts throughout the State have experienced a decline in student enrollment. SDUHSD has also experienced a decline in enrollment since 2020-21. According to our latest demographer report, this trend is expected to continue through at least 2029-30.



## Average Daily Attendance

Average Daily Attendance (ADA) is the average number of pupils who attend class each day over the course of the school year. This number is computed by counting days of actual attendance for each student and dividing that number by the total number of days in the school year. It is derived from the District's student attendance reporting system and is the primary factor used to determine LCFF base funding levels each year, in addition to other sources of revenue.

The District receives \$12,354 per student in LCFF funding, if the student attends every day of school. For each day the student is absent, the District loses \$68.63.

The majority of the District's unrestricted funding is calculated on ADA for the benchmark period called Period 2 (P-2). The cut-off date for this attendance calculation is in mid-April.

## Staffing

Staffing is reviewed annually and determined based on needs. Teacher staffing is determined by an established formula based on site class averages. Total District staffing for 2023-24 is projected to be 1,099.54 Full-time equivalent (FTE).

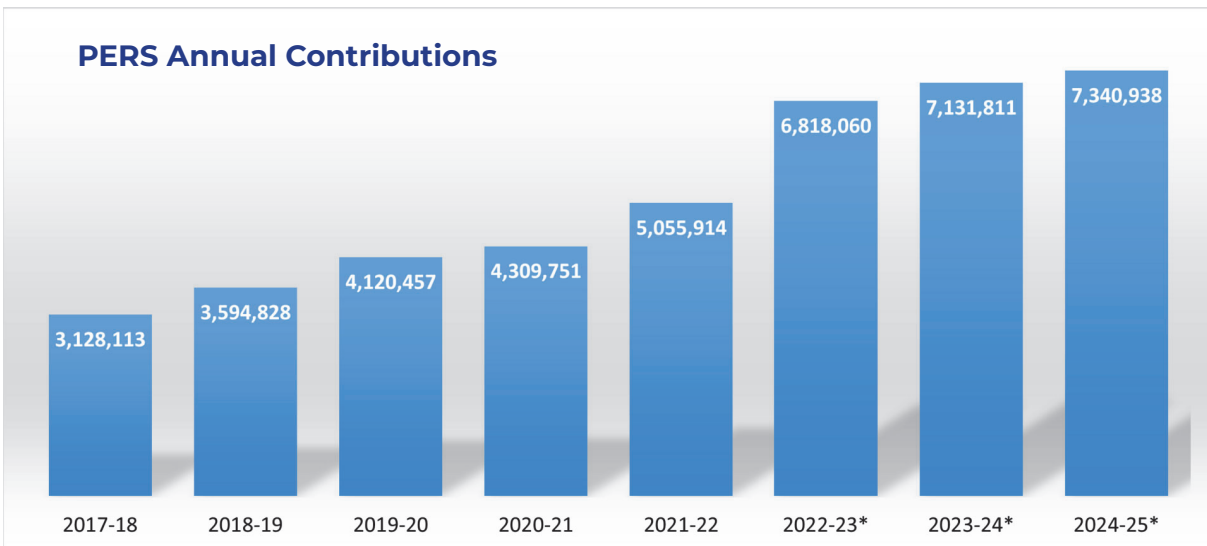
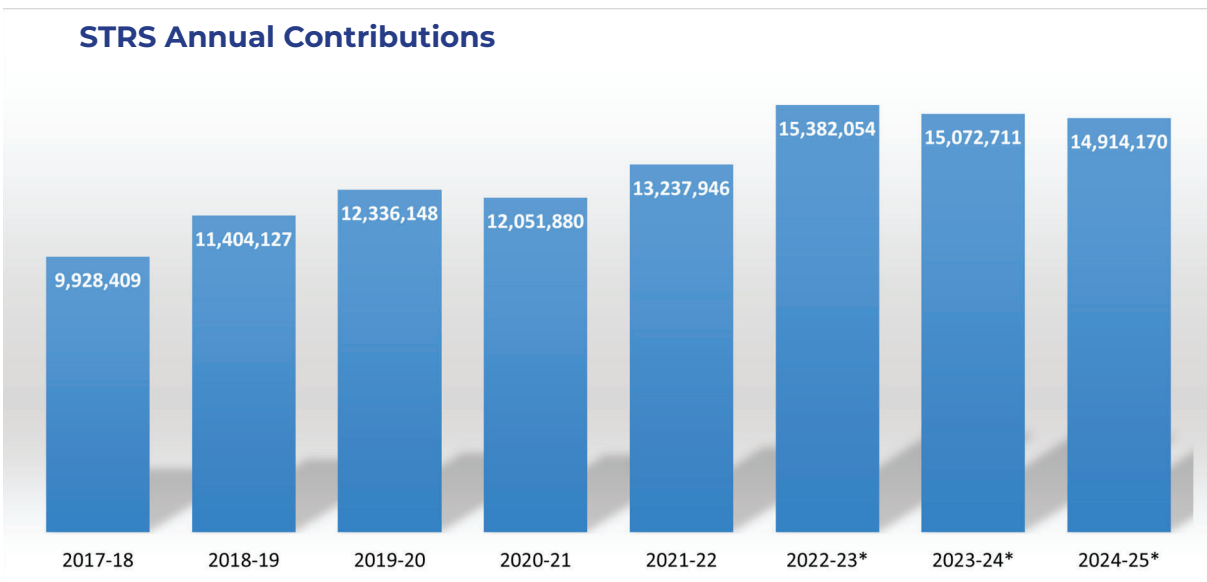
Staffing increases from 2019-20 through 2021-22 are due to the use of one-time funds provided by the State to support COVID relief measures and increase student learning post-pandemic.

Categories	2019-20 Actual FTE	2020-21 Actual FTE	2021-22 Actual FTE	2022-23 Actual FTE	2023-24 Adopted Budget FTE
Teachers	547.12	547.54	561.39	544.69	541.03
Principals/Assistant-Principals	26	28	27	27	27
Certificated Administrators	16.5	16	18	16	16
Other Certificated Personnel	56.8	61.9	67.7	76.7	75.7
Instructional Aides	60.1	62.21	76.76	79.87	80.13
Other Classified Personnel	267.78	277.28	295.73	295.36	300.61
Classified Administrators	32.5	32.5	36.38	35.38	35.38
Nutrition Services Classified Personnel	20.18	19.16	25.2	23.35	23.69
<b>Total</b>	<b>1,026.97</b>	<b>1,044.59</b>	<b>1,108.15</b>	<b>1,098.34</b>	<b>1,099.54</b>

## State Pension Systems

Since the early 2000s, California's two pension systems for public employees have experienced declining investment returns and retirees have been living longer than anticipated. As a result, the two systems have significant unfunded liabilities. The State Teachers Retirement System (STRS) covers all certificated employees who work in public education. The Public Employees Retirement System (PERS) covers all other public sector employees. Both retirement systems are addressing their unfunded liabilities by increasing contributions from employees, employers, and the state, as well as reducing retiree benefits for workers new to the system starting in 2013.

The chart below shows the steep increases in school employer contributions. Our cost of contributions in 2017-18 was a little over \$13 million. By 2024-25 we project the costs to rise to \$22.2 million, absent any change in the retirement systems' funding outlook.



\*Projected

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## Glossary

This glossary provides definitions of terms to help clients understand the current terms used in school business documents.

### Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

### Appropriations

Funds set aside or budgeted by the state or local school districts for specific time periods and specific purposes.

### Assembly Bill (AB) 1200

Legislation passed in 1991 that defined a system of fiscal accountability for school districts and county offices of education to prevent bankruptcy. The law requires districts to do multi-year financial projections; identify sources of funding for substantial cost increases such as employee raises; and make public the cost implications of such increases before approving employee contracts. County offices review district budgets, and the state reviews countywide school districts.

### Assessed Valuation (AV)

The value of land, homes, and businesses determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

### Associated Student Body (ASB)

Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials.

### Attendance Reports

Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

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## **Audit**

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

## **Average Daily Attendance (ADA)**

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

## **Bilingual Education**

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

## **Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

## **Bonded Indebtedness**

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

## **California Assessment of Student Performance and Progress (CAASPP)**

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013. The CAASPP system includes the following assessments and student participation requirements: Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven, alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven, Science assessments in grades five, eight, and ten (i.e., California Science Tests (CAST), California Alternate Assessment (CAA) and California Spanish Assessment (CSA) for reading/language arts in grades three through eleven (optional).

## **California Basic Education Data System (CBEDS)**

A collection of data taken each October for enrollment, graduates, dropouts, vocational education, alternative education, adult education, course enrollment, classified and certificated staff, and teacher shortage and demand. This data collection system has been replaced by a more robust one - CALPADS (California Longitudinal Pupil Achievement Data System).

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### **California Basic Education Skills Test (CBEST)**

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

### **California Department of Education (CDE)**

An agency within the Government of California that oversees public education.

### **California School Accounting Manual (CSAM)**

Section 41010 of the Education Code requires local educational agencies (LEAs) to follow the definitions, instructions, and procedures in the California School Accounting Manual. The manual provides accounting policies and procedures, as well as guidance in implementing those policies and procedures.

### **California School Dashboard**

The California School Dashboard (Dashboard) is a website released in March 2017 that parents/guardians, educators and the public can use to see how districts and schools are meeting the need of California's diverse student population based on the concise set of measures included in the new accountability system, including test scores, graduation rates, English learner progress, and suspension rates. Additionally, the Dashboard includes reporting and evaluation of local indicators. The Dashboard is part of California's new school accountability system based on the Local Control Funding Formula, enacted in 2013. As provisioned in California Education Code, the Dashboard will be used to support local educational agencies (LEAs) in identifying strengths, weaknesses and areas for improvement; to assist in determining whether LEAs and schools are eligible for technical assistance; and to assist the state in determining whether LEAs and schools are eligible for more intensive support/intervention.

### **California Science Tests (CAST)**

The California Science Test (CAST) is an online test based on the California Next Generation Science Standards. All local educational agencies (LEAs) with eligible students in grades five, eight, and high school will administer the CAST.

### **Capital Outlay**

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

### **Career Technical Education (CTE)**

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

### **CARES Act ESSER Funding**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to local education agencies (LEAs) through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.

### **Categorical Funding**

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs such as Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

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**Certificated Employees**

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

**Certificates of Participation (COP)**

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

**Classified Employees**

School district employees are not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

**Collective Bargaining**

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

**Common Core State Standards (CCSS)**

Since 2010, 45 states have adopted a set of clear college and career ready standards for kindergarten through 12th grade in English language arts/literacy and mathematics. These standards are called the Common Core State Standards (CCSS).

**Community Eligibility Provision (CEP)**

The Community Eligibility Provision (CEP) is a federal school meal funding option that enables schools, participating in the National School Lunch Program and School Breakfast Program, to provide free meals to all students.

**Comprehensive Support and Improvement (CSI)**

The Every Student Succeeds Act (ESSA) requires state educational agencies to determine school eligibility for Comprehensive Support and Improvement (CSI). Local educational agencies (LEAs) with schools that meet the criteria for CSI must partner with stakeholders to locally develop and implement a plan to improve student outcomes.

**Consumer Price Index (CPI)**

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

**Contribution**

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost-of-Living Adjustment (COLA)**

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments -- a government price index. (See Education Code Section 42238.1.)



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**Debt Service**

Expenditures for the payment of principal and interest on long-term debt.

**Deferred Maintenance**

Major repairs of buildings and equipment by school districts.

**Deficit Spending**

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

**Developer Fees**

A charge per square foot on residential and commercial construction. Developer fees are levied by school districts, with the maximum amount set by law and adjusted for inflation every two years. Proceeds are used for building or renovating schools and for portable classrooms.

**Education Department General Administrative Regulations (EDGAR)**

The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

**Education Protection Account (EPA)**

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Section 36 of Article XIII of the California Constitution. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

**Elementary and Secondary Schools Emergency Relief (ESSER) Funds**

Federal funds provided to state educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students. Refer to CARES Act ESSER Funding or ARP Act ESSER Funding.

**Ending Balance**

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

**English Learner (EL)**

Student who has not yet mastered the English language.

**English Language Arts (ELA)**

All academic disciplines related to reading and the use of the English language in communication. English Language Proficiency Assessments for California (ELPAC) A test used to assess a student's language proficiency in English, specifically listening, speaking, reading and writing.

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**Enrollment**

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

**Entitlement**

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

**Every Student Succeeds Act (ESSA)**

On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA), reauthorizing the federal Elementary and Secondary Education Act (ESEA) and replacing the No Child Left Behind Act (NCLB). Overall, the new law provides states more authority on standards, assessments, accountability, support, and interventions while preserving the general structure of the ESEA funding formulas. Much of the federal funding from K-12 schools comes from programs created by the ESEA of 1965.

**Fiscal Year**

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

**Fixed Assets**

Property of permanent nature having continuing value; e.g., land, building, and equipment.

**Free/Reduced Price Meals**

A federal program to provide food—typically lunch and/or breakfast—for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

**Full Time Equivalent (FTE)**

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

**Fund**

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

**Fund Balance**

The difference between assets and liabilities of governmental and trust funds.

**Gann Appropriations Limit**

A ceiling on each year's appropriations of tax dollars by governmental entities, including school districts. Using the base year (1978–79), subsequent years' limits are adjusted for the change in California Consumer Price Index or in per capita personal income, whichever is smaller, and for the change in population (ADA for school districts). Voters may elect to increase the limit for a four-year period.

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## **General Fund**

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

## **General Obligation Bonds (GO Bonds)**

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

## **Governmental Accounting Standards Board (GASB)**

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issues, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principles (GAAP). GASB and FASB are not governmental agencies.

## **Heating, Ventilation and Air Conditioning (HVAC)**

A system used to provide heating and cooling to buildings.

## **Indirect Cost Rate**

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

## **Individualized Education Program (IEP)**

A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

## **Interim Reports (First Interim, Second Interim, Third Interim)**

Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

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### **Learning Loss Mitigation Funding**

The Learning Loss Mitigation Funding (LLMF), authorized by the 2020–2021 budget package, appropriates \$5,334,997,000 from three different funding sources to be allocated to local educational agencies (LEAs) in order to support pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

### **Local Control and Accountability Plan (LCAP)**

The Local Control and Accountability Plan (LCAP) is the Local Control Funding Formula's (LCFF) mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Effective with the 2014-15 school year, each school district is required to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget. The LCAP is intended to explain how the district will use state funds to improve educational outcomes for all students based on eight State priorities, with special attention to high-needs students who received additional money.

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

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides a base amount by grade span: K-3, 4-6, 7-8 and 9-12 per average daily attendance (ADA). The LCFF provides an adjustment on the base grant amount for kindergarten through grade three (K-3) and for grades nine through twelve (9-12).
- Provides an adjustment of 2.6% on the base grant amount for grades nine through twelve (9-12).
- Provides a supplemental grant equal to 20% of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 50% of the adjusted base grant for targeted students exceeding 55% of an LEA's enrollment.

### **Local Education Agencies (LEAs)**

A public board of education or other public authority within a state that maintains administrative control of public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state.

### **Mandated Costs**

School district expenditures required by federal or state law, court decisions, administrative regulations, or initiative measures. Since the passage of Proposition 4 in 1979 (the Gann Limit), the California constitution has required the repayment of mandated costs to school districts.

### **Memorandum of Understanding (MOU)**

Agreements between groups or entities within the District or with community agencies.

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### **Parent Teacher Association (PTA)/Parent Teacher Organizations (PTO)**

Organized groups composed of parents, teachers, and school staff devoted to the education and development of the school's students.

### **PL 94-142**

A federal law that requires a free and appropriate education to all children with disabilities, ages 3–21. (See also “Special Education”.)

### **Position Control**

A function that coordinates and authorizes positions in accordance with established district policies and procedures.

### **Principal Apportionment**

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

### **Proposition 13 (1978)**

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

### **Proposition 98 (1988)**

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

### **Public Employees' Retirement System (PERS)**

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

### **Reserves**

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

### **Routine Restricted Maintenance Account (RRMA)**

California law requires school districts that receive state bond funds to establish and maintain an account for the ongoing and major maintenance of their facilities and to deposit at least 3% of their General Fund expenditures including other financing uses into a Routine Restricted Maintenance Account (RRMA) for this purpose.

### **San Diego County Office of Education (SDCOE)**

The San Diego County Office of Education (SDCOE) is an office of education in the State of California and provides services to school districts within San Diego County, including San Dieguito Union High School District.

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### **Qualified Zone Academy Bonds (QZAB)**

Municipal securities issued to finance projects for certain eligible public schools in conjunction with private business contributions.

### **School Attendance Review Board (SARB)**

School attendance review boards (SARBs) are composed of school and community members who meet regularly to diagnose and resolve persistent student attendance or behavior problems.

### **School Board**

By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and hires and fires the district superintendent.

### **Schoolwide Programs**

Schoolwide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I schoolwide program, at least 40% of a school's students must be considered low income. Schoolwide programs can provide Title I services and support to all of the children in the school, regardless of income level. Schoolwide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating schoolwide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

### **Single Plan for Student Achievement (SPSA)**

The Single Plan for Student Achievement (SPSA) is meant to consolidate all school-level planning efforts into one plan for programs funded through the consolidated application (ConApp). The purpose of the SPSA is to increase the overall effectiveness of the school program by the School Site Council (SSC) crafting a strategic plan that maximizes the resources available to the school.

### **Smarter Balanced Assessment Consortium (SBAC)**

Smarter Balanced Assessment Consortium (SBAC) is a public agency currently supported by 15 states, the U.S. Virgin Islands, and the Bureau of Indian Education. Through the work of thousands of educators, SBAC created an online assessment system aligned to the Common Core State Standards (CCSS).

### **Special Day Class (SDC)**

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

### **Special Education**

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

### **Special Education Local Plan Area (SELPA)**

A regional group responsible for administering special education services effectively and efficiently. Districts are organized into SELPAs; some are countywide, some are a single large district or part of a district, and some combine several smaller districts

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

As a result of legislation in 2000 all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

### **State Allocation Board (SAB)**

A regulatory agency which controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

### **State Teachers' Retirement System (STRS)**

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

### **Supplemental Funds**

See "Local Control and Accountability Plan."

### **Tax and Revenue Anticipation Notes (TRAN)**

Notes issued in anticipation of collection of taxes or revenues, usually retirable only from those tax and revenue collections. School districts typically issue notes (i.e., borrow cash) to cover cash flow deficits in months prior to the collection of property taxes (usually November/December).

### **Title 1**

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, state and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress.

### **SDUHSD**

An abbreviation for San Dieguito Union High School District.

### **Unduplicated Pupil Count/Unduplicated Count (UPP)**

The number of pupils who qualify for free or reduced price meals, are English learners, and/or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count. Unduplicated pupil count is a factor for LCFF Funding (see "Local Control Funding Formula").

### **Waivers**

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. The code specifies which laws can be waived. (See Education Code Section 33050.)