



ST. HELENA UNIFIED SCHOOL DISTRICT

2023-24

Original Budget Report

Adoption at the June 15, 2023 Regular Meeting of the Board of Trustees

Prepared by Andrea Stubbs, Chief Business Official



2023-24 Original Budget Assumptions – May Public Hearing, May 18, 2023

<p>General Reserve</p>	<ul style="list-style-type: none"> ▪ Current reserve policy is ten percent (10%) of general fund expenditures; this is accomplished with the use of both the General Fund (Fund 01) and the Special Reserve Fund (Fund 17) available balance. 10% of general fund expenditures in 2023-24 is estimated at \$4,478,970. ▪ In addition, the District has a goal of achieving a secondary reserve totaling thirty-three percent (33%) of excess property taxes, approximately \$8,170,924 in additional reserves. It is anticipated that the District will have a reserve of approximately \$4,410,425 in 2023-24 (between Fund 01 {General Fund} and Fund 17 {Special Reserve for Capital Outlay}) beyond the 10% reserve, after assigned set-asides (see section entitled “Fund Balance – Assigned Set-Asides”). The current estimated reserve for 2023-24 is 19.85% between the Fund 01/Fund 17 available reserves combined. The reserve would have to be 28.60% to achieve the District’s goal of 10% of general fund expenditures and 33% of excess property taxes. ▪ The District will continue to build towards achieving the secondary reserve (33% of excess property taxes). A recommendation on a transfer amount to Fund 17 (Special Reserve) may be brought to the Board for consideration of approval during the year-end closing process for 2023-24. <p>NOTE: On October 11, 2017 Governor Jerry Brown signed the Reserve Cap Bill (Senate Bill {SB} 751) which makes changes to the existing school district reserve cap law, exempting “basic aid” school districts and those with fewer than 2,501 average daily attendance from the reserve cap requirement.</p>
<p>REVENUE ASSUMPTIONS – Unrestricted General Fund</p>	
<p>Property Tax Revenue</p> <p>“District of Choice” Revenue</p>	<ul style="list-style-type: none"> • Taxes are budgeted at a 3.0% increase above 2022-23 estimated actuals. No taxes are included for the Howell Mountain or Pope Valley High School students. ▪ The 2023-24 Budget includes estimated revenue in the amount of \$167,509 for the “District of Choice (DOC)” program. Assembly 185 extends the sunset for the statutes that govern the DOC program from January 1, 2023 to January 1, 2028. 2023-24 may be the last year of funding for the DOC program as the SHUSD Board of Trustees may be asked to review and consider approval of a new inter-district transfer application process for 2024-25 and beyond.

<p>Local Control Funding Formula (“LCFF”)</p> <p>Lottery</p> <p>Mandated Costs</p> <p>Other Local Income</p>	<ul style="list-style-type: none"> ▪ LCFF is the State funding model for most State Educational Programs. Since SHUSD is a “basic aid” District, it receives only two of the LCFF funding components: <ul style="list-style-type: none"> ○ Minimum guarantee for previous categorical programs, estimated to remain stable at approximately \$481,492. ○ Education Protection Account (EPA) entitlement associated with Prop. 30, estimated to remain stable at approximately \$243,410. ▪ Current estimates are \$170.00 Lottery ADA for the unrestricted lottery amount, and \$67.00 Lottery ADA for the restricted lottery revenue. Lottery funds are used for site budgets for supplies and materials. ▪ The District participates in the Mandated Block Grant program which is estimated and budgeted at \$37.78 per K-8 ADA plus \$72.78 per Gr. 9-12 ADA in 2023-24. ▪ Occasionally, the State pays additional amounts for certain prior year mandate reimbursements. Such revenues are not budgeted until amounts are known. ▪ Other Local Income includes facility rentals, interest on funds held by the County and other local surplus sales or donations that are not tied to specific locally restricted programs or activities. The District budgets only the likely recurring local income until additional amounts are known. <p>NOTE: See the “Supplemental Information – Resource Allocation” section for additional details.</p>
--	--

REVENUE ASSUMPTIONS – Restricted General Fund

<p>LCFF Sources</p> <p>Federal Categorical Programs</p>	<ul style="list-style-type: none"> • The District receives certain property taxes designated by the County and SELPA specifically for Special Education services. These amounts are estimated to remain stable at approximately \$981,278. ▪ These programs include Special Education base and discretionary grants, Title 1, Title II, Title III, Title IV, and Vocational Education grants. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2023-24.
---	--

Other State Programs

- ESSER III (federal COVID-19 relief funds): Estimated balance available for spending in 2023-24: \$987,589 (SACS Resource 3213). This amount is allocated towards the SHHS Roof Renovation Project and temporary staffing. ESSER III Learning Loss allocation remaining: \$237,308. (SACS Resource 3214). This amount is allocated to staffing in 2023-24. ESSER II/III State Reserve, Learning Loss allocation remaining: \$0.00. (SACS Resources 3216/3217/3218/3219). These resources were spent in 2022-23.
- These programs include Special Education, Lottery Instructional Materials, and Vocational Education. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2023-24.
- An Educator Effectiveness Grant in the amount of \$390,439 was awarded in 2021-22. The District has five years to spend the funds. Approval of the required expenditure plan occurred during the December 18, 2021 Regular Board meeting. The estimated beginning fund balance in 2023-24 is \$276,815.
- Approximately \$487,608 is granted in 2022-23 under the Expanded Learning Opportunities Program, which the district will spend in 2023-24. These funds are intended to support expanded learning and enrichment after school and during school breaks for students in grades TK-6 and is part of the Principal Apportionment.
- Special Education SELPA transfers are budgeted as determined by the SELPA. NOTE: The District currently receives Educationally-Related Mental Health (ERMH) funding, which is used to meet the mental health needs of Special Education students. This funding is currently being audited by the state, and may be decreased or eliminated in the future. For 2023-24, \$78,154 of restricted revenue is budgeted based on preliminary estimates from the SELPA. Most of this revenue is applied towards the portion of the contract with Upvalley Family Centers that provides mental health support for students in the Special Education program, based on the services indicated in their Individual Education Plans (IEP's). Any remainder in excess of that amount is applied towards a portion of the salaries for district employees who help to manage mental health services for students based on their IEP's. Restricted Title IV Student Support funding is also used to support these expenses also, in the amount of \$18,982 in 2023-24. The remaining costs of \$125,044 will be assigned to any

remaining one-time COVID-19 response funding as allowable (e.g. ESSER/GEER funding); and/or the unrestricted General Fund. The total estimated cost of Upvalley Family Center contract in 2023-24 is approximately \$222,180.

- One-time State funding granted in prior years that may have carryover to spend in 2023-24 include the Universal Pre-K Planning Grant (estimated balance of \$45,875 in 2023-24; Kitchen Infrastructure and Training funds (estimated balance of \$29,543) and the A-G Success/Learning Loss Mitigation Grant (\$52,649 and \$13,596 respectively). In addition, an Ethnic Studies grant is expected to have a beginning balance of \$11,863 in 2023-24.
- A one-time Arts, Music and Instructional Materials Block grant was awarded in 2021-22 with an estimated total allocation of \$489,530. These funds, which are available for encumbrance through the 2025-26 fiscal year, require a plan for spending which was Board-approved on February 15, 2023. The plan includes detailed information on budgeted expenditures under allowable categories.
- Ongoing funding for arts and music in schools is allocated through Proposition 28 beginning in 2023-24. The estimated annual amount for SHUSD is \$166,174. At least 80% of these funds must go to hiring arts and music staff.
- A one-time Learning Recovery Block Grant was allocated in 2022-23 in the amount of \$1,246,682. The Board approved a plan to shift allowable expenses to this resource (with support from the district's independent financial auditors and the Napa County Office of Education), freeing up general fund monies to use towards the RLS Track and Field Renovation project during the August 18, 2022 Board meeting. It is expected that this project will be completed in the 2023-24 school year.
- A one-time allocation of \$ [REDACTED] is budgeted in 2023-24 to support high school seniors through access to cultural enrichment experiences through the Cultural Enrichment Experience grant.
- Donations from Parent-Teacher groups, the St. Helena Public School Foundation, the Coppola grant, and others are budgeted when received; along with scholarship

Other Local Revenues

	<p>revenue. See the Supplemental Information – Resource Allocation” section for additional details.</p> <ul style="list-style-type: none"> ▪ In 2023-24, two new grants are available to help support the student health center currently under development at SHHS: The Mental Health Student Services Act grant in the amount of \$35,000 annually over four years, and the Student Behavioral Health Incentive Program (SBHIP) in the amount of \$24,000 annually over two years.
--	---

EXPENDITURE ASSUMPTIONS

<p>Staffing - Certificated and Classified</p>	<ul style="list-style-type: none"> • The staffing levels for 2023-24 will be developed by District administration and staff.
<p>Substitute Teachers</p>	<ul style="list-style-type: none"> • Budget for certificated subs will include 7 days per certificated employee. As of 2022-23, the rates are \$125 for a half day of service, and \$250 for a full day of service with \$10 per day increases on the 10th, 20th, and 30th day of service respectively. The long-term sub rate is \$279 for a full day of service with no caseload, and \$300 with a caseload.
<p>Step and Col. Increases</p>	<ul style="list-style-type: none"> ▪ All step/column increases are included in budgeted salaries.
<p>Salary Increases</p>	<ul style="list-style-type: none"> ▪ The 2023-24 salary schedule agreements with all employees will be included in salary projections.
<p>Mandatory Payroll Rates, 2023-24</p>	<ul style="list-style-type: none"> ▪ STRS: 19.10% ▪ PERS: 26.68% ▪ Social Security: 6.20% ▪ Medicare: 1.45% ▪ Unemployment: 0.05% ▪ Workers’ Comp: 2.007%
<p>Retirement Incentives</p>	<ul style="list-style-type: none"> ▪ No retirement incentive is offered in 2023-24. The last incentive was offered in 2022-23 per the Collective Bargaining Agreements (CBA’s) between SHUSD and the St. Helena Teachers’ Association (SHTA) and the California School Employees Association (CSEA) #287 and paid in one lump sum during the 2022-23 school year.
<p>Health Insurance</p>	<ul style="list-style-type: none"> ▪ The % increase on the highest premium paid by the District for medical benefits effective January 1, 2023 through December 31, 2024 (Kaiser) is 6.75% for single coverage, 6.75% for dual coverage, and 6.75% for family coverage. A projected 10% increase on benefits is budgeted effective

	<p>January 1, 2024. Dental and vision premium rates are expected to remain the same in 2023-34 compared with 2022-23.</p>
<p>Other Post-Employment Benefits (OPEB)</p>	<ul style="list-style-type: none"> ▪ The District pays 100% of the least costly individual medical insurance monthly premium for eligible retired unit members until Medicare eligibility. Beginning in 2018-2019, the budget includes a minimum of \$50,000 annually to be deposited into a trust established for the purpose of reducing the long-term costs of OPEB. (The Board of Trustees granted approval to establish an OPEB trust on August 9, 2018).
<p>Universal Transitional Kindergarten</p>	<ul style="list-style-type: none"> • Assembly Bill (AB) 130 requires school districts to expand their TK programs to include four-year-old children whose fifth birthdays occur between September 2 and February 2 in the 2022-23 school year, and by an additional two months each year until 2025-26 when all four-year-old children in California will have access to a TK program. Staff is currently reviewing implications for staffing and other budget considerations for the 2023-24 school year and beyond.
<p>Textbooks</p>	<ul style="list-style-type: none"> ▪ \$275,000 is budgeted for both regular consumable and/or replacement materials that align with Common Core state standards, TK-12, and textbook adoptions (from both restricted and unrestricted sources).
<p>School Safety</p>	<ul style="list-style-type: none"> ▪ Approximately \$15,000 districtwide is allotted for expenses related to school safety (emergency supply replacements, walkie-talkies, trainings, etc.) using Safety Credit funding through the District’s insurance group (North Bay Schools Insurance Authority {NBSIA}).
<p>Other Supplies, Utilities, and Contracted Services</p>	<ul style="list-style-type: none"> ▪ The budget reflects historical budget amounts and projected spending for other supplies, utilities, and contracted services.
<p>Aquatic Center</p>	<ul style="list-style-type: none"> ▪ The Aquatic Center budget in 2023-24 will be adjusted based on an analysis of prior-year actual costs. The District will contract with the Waves Aquatics of Napa Valley (WANV) for pool programming/management during the summer of 2023. District staff will also pursue partnerships with other local entities for future pool programming.
<p>Copy Machine Leases</p>	<ul style="list-style-type: none"> ▪ The General Fund will continue to fund school copy machine lease and maintenance payments.

<p>Professional Development, Conferences, Workshops</p> <p>Summer School</p> <p>Furniture and Equipment</p>	<ul style="list-style-type: none"> ▪ The 2023-24 Budget includes \$250,000 for district-wide professional development (conferences/workshops). These costs are assigned to restricted funds when appropriate. This budget includes an allocation for the governance team (Superintendent, Board of Trustees) of \$20,000 for advocacy and special training (in addition to the annual California School Boards Association {CSBA} conference, which is also included in the overall budget for professional development). ▪ Summer school is budgeted at \$135,000, which includes general/special education programming, enrichment offerings (through the Boys and Girls Club), transportation, food services, and supplies/materials. Restricted funds are used first to cover costs when possible (e.g. Expanded Learning Opportunities grant funding is used for enrichment programming at the Boys and Girls Club, and special education funding is used to pay for required “Extended Year” programming costs). ▪ The Budget includes \$30,000 for repair/replacement of classroom furniture and equipment annually, with a goal of selecting replacement classroom furniture that supports collaborative learning and innovative instruction.
<p>Other Districtwide Programs and Services</p> <p>Restricted Routine Maintenance Account (RRMA)</p> <p>Maintenance and Deferred Maintenance Programs</p>	<ul style="list-style-type: none"> ▪ Districts that have received State Prop.1A funds for modernization of facilities are required to budget a certain amount of the budgeted General Fund expenditures in a Routine Maintenance account to be used for ongoing and deferred maintenance, unless the District is exempt because of its small size under California Education Code Section 17070.75(b)(2)E. It is anticipated that the District will be exempt next year as average daily attendance is estimated to be below 1,200. ▪ The State previously contributed \$64,000 annually to the District’s Deferred Maintenance program and the District matched this amount. Subsequently, the State’s contribution was “rolled into” LCFF funding. The contribution to Fund 14 in 2019-20 through 2020-21 was decreased by approximately the amount of the increase to the Routine Restricted Maintenance account as required by law (described above). The contribution for 2021-22 was frozen due to the anticipated budgetary impact of the

Technology Budget

COVID-19 pandemic and Glass/Hennessy fires. Beginning in 2022-23, the contribution is \$300,000.

Beginning in 2016-17, the Budget included a \$350,000 transfer to Fund 40 (Special Reserve for Capital Outlay) in order to address “warm/safe/dry” long-term maintenance needs per the District’s site maintenance assessments, and to fund set-asides for the replacement of artificial turf (SHHS), the pool liner (Aquatic Center), and solar panels (RLS); in addition to a major HVAC/roofing project that will be needed at the elementary school by the year 2025.

From 2017-18 through 2020-21, the total contribution to Fund 40 (Special Reserve for Capital Outlay) was \$400,000 annually (\$350,000 for maintenance needs described above, and \$50,000 for three years for a school bus lease).

The contribution for 2021-22 was frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires.

If there is an increase to the unrestricted fund balance at June 30, 2024, the CBO will recommend an amount to contribute to Fund 40 for high-priority facilities projects and replacement needs (e.g. turf).

- Approximately \$1,000,000 is budgeted in Resource 0707 for all Information Technology (IT) expenses in 2023-24 (device replacement, infrastructure costs, other hardware, telecommunications, software licenses, and photocopier/scanner costs). Incoming Kinder, 3rd and 6th graders receive new Chromebooks, and incoming 9th graders receive new laptops as part of the district’s mobile 1:1 device refresh program. Classroom projection and audio technology is replaced as needed under the “Future Ready Classrooms” program using one-time reserves (see “Assigned Set-Aside” section below).
- Approximately 200 wireless “hot spots” and licenses were purchased in 2019-20 and 2020-21 to support students in distance learning during the pandemic. Approximately 50 of these “hot spot” licenses will be retained in 2023-24 and beyond to support students’ home access to Internet connectivity as needed, e.g. for economically disadvantaged students. Staff is also evaluating the use of broadband hardware within student devices as an alternative to providing internet access at home.

Transition Program	<ul style="list-style-type: none"> ▪ A “Transition Program” was implemented in 2021-22 to support 18-22 year-old students who receive Special Education services through the district. A budget of \$5,000 for supplies, materials, support services, equipment, and other costs is established for 2023-24.
St. Helena Preschool	<ul style="list-style-type: none"> ▪ The District contributes up to \$30,000 annually for scholarships following a yearly review of revenue and program needs.
Food Service Program Contribution	<ul style="list-style-type: none"> ▪ The District currently contributes to the Food Service Fund to balance the available revenues with the expenditures in the fund. Beginning in 2022-23, California became the first state to implement a statewide Universal Meals Program for all school children. The estimated contribution for 2023-24 is \$483,019. This amount may be adjusted up or down dependent upon reimbursements received for breakfasts and lunches under the new program; and possible increases to labor hours to support the increase in meals served.
Transportation	<ul style="list-style-type: none"> ▪ Beginning in the 2020-21 school year, the district took over operations of the home-to-school transportation program. Two full bus routes and at least one van or small bus route is planned for 2023-24 using district employees and district-owned busses. The transportation budget for 2023-24 is \$672,255 which includes costs associated with transporting district students who receive Special Education services to non-public school placements outside the area, as required per their Individualized Educational Plans (IEP’s). Changing fuel costs have been taken into consideration in the preparation of the transportation budget. In 2023-24, the district is expected to receive approximately \$111,000 in state reimbursement towards the cost of transportation.
SHUSD Superintendent’s Subcommittees and Initiatives	<p><u>2023-24 SHUSD Board Trustee/Superintendent’s Subcommittee/Initiative Budgets:</u></p> <ul style="list-style-type: none"> -Equity, and Inclusion Committee: \$4,000 -Wellness and School Climate Committee: \$4,000
Parent Education	<p>Prior to 2022-23, parent education expenses were coded to a variety of accounts and included under the District’s budgets for curriculum and professional development. Beginning in the 2022-23 school year, a centralized budget of \$10,000 is established in an unrestricted account to cover parent education expenses not covered with restricted funds. See the section below for school site budgets for</p>

	<p>additional information about parent outreach/English Learner Advisory Council (ELAC) allocations.</p>
Staff Wellness	<ul style="list-style-type: none"> ▪ \$10,000 is allocated towards staff wellness, managed at the district level.
Replacement Funding	<ul style="list-style-type: none"> ▪ The contribution for replacement funding to cover the pool liner, artificial turf, and the RLS solar panels in 2023-24 is described above under “Maintenance and Deferred Maintenance Programs.” Total balance towards these replacements as of July 1, 2023 is \$750,000. ▪ The budget includes funding each year to replace General Fund purchases of technology consumables (computers, tablets, and associated hardware – see Technology Budget above).
Grants	<ul style="list-style-type: none"> ▪ Ongoing grant funding is projected to remain stable in 2023-24 and beyond. Positions funded by those grants are also expected to continue. ▪ A one-time Kaiser grant was received and accepted by the Board in 2017-2018, in the amount of \$381,000. A plan was established to support the cost of student/staff wellness and field trips over five years, beginning in 2018-19. The grant may be used for any educational purpose. The unspent balance of approximately \$100,647 will be used in 2023-24 to support the Outdoor Education and Yosemite field trips as described in the “Enrichment/Enhancement Contribution” section below.
School Site Discretionary Allocations:	<ul style="list-style-type: none"> ▪ Continue/increase the current level of funding for school sites. Following are examples and highlights of their discretionary allocations:
-Supplies/Materials	<ul style="list-style-type: none"> ▪ School and classroom supplies/materials – Lottery: \$170 per pupil.
-Professional Development	<ul style="list-style-type: none"> ▪ For supplemental professional development and teacher release time to work on district/site initiatives: \$8,000 for SHPS/ES, \$10,000 for RLS/SHHS (previously centralized {district-level} funding).
-Technology	<ul style="list-style-type: none"> ▪ Peripherals (keyboards, cartridges, etc.): \$5,000 per site.
-Intervention	<ul style="list-style-type: none"> ▪ \$12,000 for supplemental intervention activities at each site (note: these efforts are also supported by centralized restricted funding in 2023-24)

<p>-Libraries</p>	<p>Each school library is staffed by either a classified or certificated employee. The District belongs to the Napa Valley Consortium for librarian leadership, at no cost to the district. Annual fees for library software and resource databases are paid directly to the vendor (and are included in the Information Technology {IT} budget above. In 2023-24, \$2,500 is granted to SHPS and SHES, of which \$500 is intended for developmentally-appropriate books and materials that support diversity, equity and inclusion; e.g. addressing topics such as LGBTQ+ communities, Latinx culture, and information for people with disabilities. \$5,500 is granted to RLS (of which \$500 is intended for books/materials to support diversity, equity and inclusion). The high school is currently funded through site discretionary resources.</p>																				
<p>Parent Outreach and English Learner Advisory Committee (ELAC)</p>	<p>\$2,000 for each site for outreach/ELAC activities; e.g. food/childcare at meetings, etc.</p>																				
<p>-Enrichment/ Enhancement/Wellness Contribution</p>	<ul style="list-style-type: none"> ▪ General field trips, guest speakers, enrichment projects, and student wellness goals/activities: SHPS/SHES/RLS: \$25,000 each. SHHS: \$10,000 (smaller amount needed for SHHS due to their particular needs and large overall site discretionary budget(, <p>Remaining one-time Kaiser Grant funds (estimated balance: \$100,000) – spending plan in 2023-24 and 2024-25:</p> <p>-Outdoor Education (5th grade trip) \$20,000 for two years -Yosemite (8th grade trip): \$30,000 for two years</p> <p><u>5th Grade Outdoor Education Funding Plan, 2023-24:</u></p> <table data-bbox="779 1365 1429 1533"> <tr> <td>District, Kaiser Grant:</td> <td>\$20,000</td> </tr> <tr> <td>Parent-Teacher Group:</td> <td>\$ 8,000 (pending approval)</td> </tr> <tr> <td>Parent Donations:</td> <td>\$ 2,000 (\$50 per student)</td> </tr> <tr> <td>Estimated Cost:</td> <td>\$30,000</td> </tr> </table> <p><u>* 8th Grade Outdoor Education Funding Plan, 2023-24:</u></p> <table data-bbox="779 1596 1429 1806"> <tr> <td>District, General Fund:</td> <td>\$10,000</td> </tr> <tr> <td>District, Kaiser Grant:</td> <td>\$30,000</td> </tr> <tr> <td>Parent-Teacher Group:</td> <td>\$15,000 (pending approval)</td> </tr> <tr> <td>Foundation:</td> <td>\$4,000 (pending approval)</td> </tr> <tr> <td>Parent Donations:</td> <td>\$16,400 (\$200 per student)</td> </tr> <tr> <td>Estimated Cost:</td> <td>\$75,400</td> </tr> </table> <p>Note: See also the “Supplemental Information – SHUSD Resource Allocation” section below for the Outdoor</p>	District, Kaiser Grant:	\$20,000	Parent-Teacher Group:	\$ 8,000 (pending approval)	Parent Donations:	\$ 2,000 (\$50 per student)	Estimated Cost:	\$30,000	District, General Fund:	\$10,000	District, Kaiser Grant:	\$30,000	Parent-Teacher Group:	\$15,000 (pending approval)	Foundation:	\$4,000 (pending approval)	Parent Donations:	\$16,400 (\$200 per student)	Estimated Cost:	\$75,400
District, Kaiser Grant:	\$20,000																				
Parent-Teacher Group:	\$ 8,000 (pending approval)																				
Parent Donations:	\$ 2,000 (\$50 per student)																				
Estimated Cost:	\$30,000																				
District, General Fund:	\$10,000																				
District, Kaiser Grant:	\$30,000																				
Parent-Teacher Group:	\$15,000 (pending approval)																				
Foundation:	\$4,000 (pending approval)																				
Parent Donations:	\$16,400 (\$200 per student)																				
Estimated Cost:	\$75,400																				

	<p>Education and Yosemite trip funding plans. The 2025-26 Budget Assumptions will include a plan for addressing any shortfall associated with these trips after the Kaiser funds have been expensed.</p>
<p>Student Fee Subsidies:</p>	<ul style="list-style-type: none"> ▪ RLS/SHHS student projects: approximately \$30,000 districtwide to cover costs of student projects (art, culinary, floral, etc.) and P.E. uniforms, for which student fees were previously charged (one per incoming 6th grader and 9th grader), per Board approval, effective July 1, 2018.
<p>-College Readiness</p>	<ul style="list-style-type: none"> ▪ SHHS: In addition to new line items granted the other schools (Enrichment/Enhancement and Parent Outreach), discretionary funding is increased in 2023-24 by \$59,704 annually primarily to cover the increased costs for sports (transportation, officials, and some basic (stock) uniforms as appropriate. Aligns with RLS budget which is currently adequate to cover these expenses.
<p>-College Readiness</p>	<ul style="list-style-type: none"> ▪ SHHS, Testing Subsidies and College Field Trips: \$25,000 ▪ The Local Control Accountability Plan (LCAP) site goals for each school shows how site allocations of funds support educational objectives. Site administrators and office staff are able to access and view up-to-date budget information in the financial data base. See “Supplemental Information – SHUSD Resource Allocation” below for additional details regarding enrichment and enhancement activities.
<p>-Total Discretionary Budgets, Per Site (district funds only)</p>	<ul style="list-style-type: none"> ▪ SHPS: \$102,000 SHES: \$128,000 RLS: \$215,500 SHHS: \$530,300
<p>Fund Balance “Assigned” Set-Asides</p>	<ul style="list-style-type: none"> ▪ \$3,000,000 for deferred maintenance facilities projects. ▪ \$300,000 for Technology Infrastructure costs after the Technology Allocation in the Measure B/C Bond is spent. ▪ \$300,000 for student technology devices (laptops, etc.) ▪ \$300,000 for the Future Ready Classrooms (FRC) learning space redesign – one-time reserves to be used for projects with Board approval, in addition to the budget line item. ▪ \$300,000 for additional academic program development, to include ELD, Summer School, Special Education, and Academic Intervention (the Expanding Learning grant

described above may cover may of these expenses in 2022-23).

- \$300,000 for unexpected operational costs, to include legal and/or Special Education expenses, transportation, Food Services, deferred maintenance needs, etc.
- \$100,000 to continue districtwide mental health support, e.g. if restricted funding allocated for this purpose is discontinued.
- \$300,000 to sustain three years of the 2017-18 one-time Kaiser grant initiative to provide additional support for student enrichment/enhancement activities and field trips, after the funds have been spent down.
- \$100,000 Career-Technical Education Match- One-time Set-Aside (from three-year grant), and other

TOTAL, Assigned Fund Balance: \$5,000,000

SUPPLEMENTAL INFORMATION – SHUSD RESOURCE ALLOCATION

SOURCES AND USES OF FUNDING:

District Funds are made up of “unrestricted” and “restricted” resources:

Unrestricted Funds: These include Local Control Funding Formula (LCFF) sources (property taxes, some sources of state aid, District of Choice {DOC} revenue), unrestricted Lottery revenue, Mandated Block Grant funding, and local revenue such as interest and facility use income. Unrestricted funds are available for the general and discretionary needs of the district.

Restricted Funds: Restricted revenue typically comes from state and federal sources that have specific requirements/criteria for spending (examples include federal Title I, II, III and IV funds, Special Education funds, the Educator Effectiveness Block Grant, the Expanded Learning Opportunity Program grant, etc.)

District unrestricted and restricted funds are used to cover all of the basics associated with providing a free public education for all students in grades TK-12 (and through age 22 for students eligible for special education “transition” services). Examples of basic expenses include staffing (salary and benefits), textbooks, curriculum materials, professional development and training, supplies and equipment, technology infrastructure and devices, food services, transportation where required per legal statute (special education) or Board policy, required furniture and equipment, administrative and student support services, professional services, and expenses associated with providing clean, safe buildings and grounds. Restricted federal/state funds are spent first towards these endeavors as allowable to preserve unrestricted funding sources, which are more flexible.

District funds are also used to cover some expenses that are not required, but rather serve to enhance or enrich the core curriculum and educational experience provided to students; for example, sites are given discretionary funding that can be used towards field trips, assemblies, student wellness activities and the like. District funds are not adequate to cover *all* desired enrichment and enhancement activities and programs, however; even in well-funded districts such as SHUSD. Even in years when a budgetary surplus is projected, adequate reserves must be maintained to cover large one-time expenses such as deferred maintenance projects, address unexpected operational costs, and ensure that financial obligations can be met when revenues decrease.

Providing a wide array of enrichment and enhancement opportunities supports the district’s vision of giving all SHUSD students an exceptionally high-quality education in engaging and dynamic learning environments that inspire a passion for learning and promote increased academic achievement, which are key focus areas of the Local Control and Accountability Plan (LCAP). Enrichment/enhancement programs and activities support “whole child” development by encouraging curiosity and lifelong learning, allowing students to explore personal interests, develop talents and abilities, learn about career options, and improve social skills. Through their generous donations, our community partners help to ensure that every SHUSD student receives a well-rounded education that is infused with an exemplary selection of enrichment and enhancement opportunities.

Local Funds: Following are descriptions of the local resources that are funded through donations. These sources are treated as “restricted” funding with spending requirements determined by the donating entity/individual:

-Parent/Parent-Teacher Group (PTG) Funding: The Parent/Parent-Teacher Groups of SHUSD get their funding from the annual parent-led social fundraising campaign for all four schools, *Give Big St. Helena!* which is implemented in collaboration with the St. Helena Public Schools Foundation (SHPSF). Each of the PTG’s receives one-fifth of the *Give Big St. Helena!* proceeds, and SHPSF receives one-fifth.

PTG funds are intended to be used for enhancement and/or enrichment expenses, including school-sanctioned field trips, special educational projects that enhance the regular curriculum, guest speakers, prizes, awards, promotions and dances, clubs, attire such as “spirit wear,” etc. PTG funds are *not* intended to pay for staff salaries/benefits or professional development that grants academic credit to participants; nor are PTG funds to be used for basic classroom, recess or playground supplies or curricular materials, basic furniture or capital improvements, or student uniforms. Following are additional criteria regarding PTG-funding:

Enrichment/Enhancement Activity:	Criteria to Receive PTG Funding:
Field Trips:	Must be offered to the entire grade level or school.
Curriculum:	Funds must be used to enhance the topic being taught, and/or to create a welcoming/inclusive learning environment for students. Examples include models, artifacts, hands-on demonstrations, educational kits, and innovative teacher supports.
Guest Speakers/Demonstrations:	Must enhance the student experience and must be available to the whole classroom, grade level, or school.
Prizes/Awards:	Competition must be offered to the whole classroom, grade level, or school. Staff is encouraged to select environmentally friendly incentives.
8 th Grade Promotional Dance:	Must be open to all eligible 8 th graders.
Dances:	PTG can pay for all students to attend, pending availability of funds.
Clubs:	Must be available to all students. Snacks for clubs are funded at a rate of \$15.00 per child, per school year.
Other:	Other enrichment/enhancement items that the district can’t fund; pending availability of PTG funds.

-St. Helena Public Schools Foundation (SHPSF) Funding: SHPSF oversees a Foundation Trust that currently maintains a value of more than \$1,000,000. This permanent fund provides the Foundation with annual contributions to make grants to the four SHUSD schools. Most of the funding that the SHPSF receives comes from the annual parent-lead social fundraising campaign, *Give Big St. Helena!* which is done in collaboration with the Parent/Parent-Teacher Groups (PTG’s). SHPSF receives one-fifth of the *Give Big St.*

Helena! proceeds, and each of the four PTG's receives one-fifth. The SHPSF currently has a goal to grow the endowment to \$3,000,000 to meet the funding goal of up to \$100,000/year in grants.

The intent of SHPSF funding is to support new and innovative ideas, and enhancements to the regular instructional program (including field trips, visual and performing arts, science, visiting artists/authors and special events). Teachers apply for grants to access funding. Once a new program has been funded for two years in a row by SHPSF, it is no longer eligible for renewal. Ongoing funding for the program or activity would have to come from the District or PTG. Following is a brief description of the grants offered by SHPSF:

- Rolling Grants: Grant cap of \$500 per teacher, per school year for creative/innovative projects that enhance the curriculum. Application required.
- Annual Grants: No set dollar amount; can be used to support the arts and Science, Technology, Engineering and Math (STEM) projects and activities. Application required.
- Swanson Library Grant: Provides \$1,500 per year to each school library. No application required.
- Jonathan Rubin Special Education Grant: Up to \$1,000 per year per Special Education teacher to support enhancement/enrichment projects, programs and materials for Special Education. Application required.
- Del Britton Memorial Grants: For teachers/principals in conjunction with community members and/or other non-profit entities (these grants are broader in scope than teacher/classroom grants). Application required.
- Mondavi Family Summer Grant Program: Grants for students to participate in summer arts programs.
- Phelps Grant Program: Grants for students to participate in academic summer programs or camps.
- Summer Teacher workshop Grant Program: Grants for teachers to participate in training, workshops and institutes for which they are not granted academic credit.

-St. Helena Athletics Association (SHAA): Raises funds to support athletics teams at SHHS, providing at least \$500 per year to each program; with larger donations for sports teams that operate the concession stand during football games. Teams can also apply for special grants, e.g. for equipment.

-Performing Arts Boosters: Raises funds to support music and drama programs and activities at SHHS.

-Ag Boosters: Raises funds to support the SHHS Agriculture Department, including Future Farmers of America (FFA) activities.

-St. Helena FFA: Student group that raises funds to support the St. Helena High School Future Farmers of America (FFA) program.

-Coppola Grant:

-Awarded for music projects/purchases by teacher application.

-Other Local Grants: Other local partners such as the Napa Valley Performing Arts Foundation periodically award grants to teachers and students through their own application procedures.

-Associated Student Body: SHHS and RLS maintain Associated Student Body (ASB) student leadership groups. These student organizations are allowed by law to raise and spend money on behalf of students. Associated Student Body funds are maintained in separate accounts and fund student-selected activities such as school dances.

-Student Fees: California Education Code Sections 409010-409013 prohibit charging student fees except in a few instances. Following are some of the only fees that schools may (but are not required to) charge by law that are specifically related to enrichment and enhancement:

- Reimbursement for the direct cost of materials for projects kept/taken home by the student (wood shop, art, sewing, etc.) – Ed. Code Section 17551.
- Fees for field trips and excursions in connection with courses of instruction or school-related social, educational, cultural, athletic, or school band activities so long as no pupil is prevented from making the field trip or excursion because of lack of sufficient funds (Ed. Code Section 35330(b).)
- Medical or hospital insurance for field trips that is made available by the school district (Ed. Code Section 35331(b)(2)).
- Deposits for school band instruments, music, uniforms, and other regalia for use on an excursion to a foreign country (Education Code Section 38120).
- Charges for required medical and accidental insurance for athletic team members that are not paid by school district or student body funds, so long as there is a waiver for financial hardship (Ed. Code Section 32220-32224).
- Fees for outdoor science school camp programs, so long as no pupil is denied the opportunity to participate because of non-payment of the fee (Ed. Code Section 35335).

-Parent Donations: Most enrichment and enhancement activities offered in SHUSD are paid for using school/district funds, PTG/SHPSF funds, other local resources, and/or allowable student fees as described above. Parents are asked to make a donation towards only a few enrichment/enhancement activities, such as the annual 5th grade Outdoor Education trip, the annual 8th grade Yosemite trip, and certain high school activities such as prom. Donations help to ensure that these special experiences can continue year after year.

DECISION-MAKING:

How are decisions made regarding what enrichment/enhancement activities and programs will be implemented in SHUSD schools?

Schools have policies related to the number of minutes within each instructional day that are devoted to core subject areas (English Language Arts, Mathematics, Social Studies, Science, etc.). Students also have the opportunity to engage in curricular enhancement and enrichment activities throughout the day that are funded with district resources; for example, all students in grades TK-5 participate in two hours and forty minutes per week of enrichment classes during their school week. Additionally, teachers within a grade level team at the TK-5 level (in partnership with the Principal) design and plan one “Here” (at school) and one “There” enrichment experience (field trip) for their students per trimester.

In order to enhance the learning experience for students at each grade level, all field trips, activities, assemblies and events align with grade level standards; and they are carefully planned around the content students are taught at school. The principals and teachers at each school site consider all of these factors when seeking funding for enrichment and enhancement opportunities.

In addition, all off campus-field trip requests must be submitted to the SHUSD school board for approval.

Teachers will occasionally request special out-of-state or out-of-country field trips, e.g. for elective classes. District/school funds are not allocated for these experiences. When these requests are for trips occurring during the school year, no student eligible to attend can be excluded for non-payment (even if the trip is considered “non-mandatory”); consequently, the approval process for these trips requires confirmation from the school Principal that his or her site discretionary funds will be adequate to cover any fundraising shortfall, or the trip may be cancelled. Students can be excluded from extra-curricular, non-mandatory trips that occur outside of the school year for non-payment.

How are decisions made regarding how enrichment/enhancement activities and programs are funded?

While the faculty at each school site is responsible for deciding what core educational, enrichment and enhancement activities will be provided, our local partners (PTG, SHPSF, and other grant sponsors) can decide which activities they will support through donated funds. Site principals make decisions about how their district-allocated site funds will be spent (in collaboration with teachers and staff). They also request funding support from the PTG/SHPSF organizations and other grant providers. These requests, along with teacher grant applications, inform the annual budgets for these community partners. The SHUSD Chief Business Official reviews site and community partner budgets annually in conjunction with districtwide budget development.

Many years ago, our community partners had to fund most enrichment and enhancement activities for SHUSD students – the “extras.” As the school district’s revenue from local property taxes increased and the General Fund budget/financial outlook improved over the years (while costs for transportation and other expenses has risen), more school discretionary

and centralized district funding has been allocated for these “extras.” Today, enrichment and enhancement expenses are split almost evenly between school/district funding and our community partners (PTG, SHPSF, etc.) with small parent donations requested for only a handful of special activities (e.g. 5th grade Outdoor Education and the 8th grade Yosemite trip). It is projected that this funding model will be sustainable for the foreseeable future.

What enrichment/enhancement activities are planned and funded for the 2023-24 school year and beyond? What if new enrichment/enhancement activities are proposed?

Following are tables that show the enrichment/enhancement activities planned for each school in 2023-24. An annual collaborative meeting that includes representatives of all community funding partners as well as district and site staff is recommended to discuss funding strategies for enrichment and enhancement activities, and plan for subsequent years.

Requests for alternative or additional activities (e.g. from teachers) should be submitted to the site Principal for review and consideration. Requests for PTG and/or SHPSF funding for new grants can be submitted directly to those organizations.

ST. HELENA PRIMARY SCHOOL				
Activity:	School/District Funding:	PTG Funding:	SHPSF Funding:	Parent Donations/ Student Fees:
123 Andres or similar presentation (Assembly)		✓		
Adjunct Teacher Supplies (supplemental)	✓	✓		
After-School Program, Boys and Girls Club – Eligible Students Enrollment Fee	✓			
After-School Program, Boys and Girls Club – Enrichment Classes	✓			
Artist-In-Residence Program (Play/Poetry):	✓			
Bagels-and-Buddies/Other Parent Outreach:	✓			
Ballet Folklorico (Assembly)		✓		
Behavioral Support Supplies (Incentives)		✓		
Birthday Books/Student Recognition		✓		
Bothe State Park (Field Trip)	✓	✓		
Classroom Teacher Supplies (Supplemental)	✓	✓		
Common Ground Society or similar presentation (Assembly)		✓		
Connolley Ranch (Field Trip)	✓	✓		
End-of-Year Experience (Field Trip)		✓		
Latino Heritage Month (Community Event)	✓	✓		
Lawrence Hall of Science (Field Trip)	✓	✓		
Luther Burbank Theater Production, e.g. Bilingual Fairy Tale (Field Trip)	✓	✓		
Luther Burbank Theater Production, e.g. Pout Pout Fish (Field Trip)	✓	✓		
Music Experience, Green Center (Field Trip)	✓			
Napa Valley College Theater Production, e.g. Beauty and the Beast (Field Trip)	✓	✓		
Outdoor Movie Night (Family Event)	✓			
Pumpkin Patch (Field Trip)		✓		
Reading Awards/Incentives		✓	✓	
Safari West (Field Trip)	✓	✓		
Science On Campus, Jungle James		✓		
SHES Music Festival	✓			
SHPS Career Day				

Sonoma Children’s Museum				
Swanson Library Grant, Library Books/Materials			✓	
Teacher Grants, Innovative/Special Projects			✓	

ST. HELENA ELEMENTARY SCHOOL				
Activity:	School/District Funding:	PTG Funding:	SHPSF Funding:	Parent Donations/ Student Fees:
Assemblies, Various		✓		
After-School Program, Boys and Girls Club – Eligible Students Enrollment Fee	✓			
After-School Program, Boys and Girls Club – Enrichment Classes	✓			
Napa Valley College Theater Production, e.g. Beauty and the Beast (Field Trip)	✓	✓		
Challenge Sonoma or other 5 th Grade team building activity (Field Trip)	✓	✓		
Drama Program – Artist in Residence (e.g. “Cafeteria Kids”)		✓		
Enrichment Projects (All Teachers):	✓	✓		
Garden Club		✓		
Napa Valley College Theater Production, e.g. Beauty and the Beast (Field Trip)	✓	✓		
Napa Valley College Theater Production, additional (Field Trip)		✓		
Oakland Museum (Field Trip)	✓	✓		
*Outdoor Education (Walker Creek, Overnight Field Trip):	✓	✓		✓ \$50
Promotion Expenses, 5 th Grade	✓			
Reading Awards/Incentives		✓		
Sacramento State Capital (Field Trip)	✓			
Safari West (Field Trip)	✓			
San Francisco History (Field Trip)	✓	✓		
Sharpsteen Museum and Bale Mill (Field Trip)	✓	✓		
Sonoma Mission	✓	✓		
Swanson Library Grant, Library Books/Materials			✓	
Teacher Grants, Innovative/Special Projects			✓	
Yearbook Supervisor – Additional Hours		✓		
Yearbooks, 5 th Grade		✓		

* 5th Grade Outdoor Education Funding Plan:

District Contribution: \$20,000 (Kaiser grant in 2023-24/2024-25, General Fund in out-years)

Parent-Teacher Group: \$ 8,000 (ongoing pending availability of funds)

Parent Donations: \$ 2,000 (\$50 per student)

Est. Annual Cost: \$30,000

Comments: No student will be excluded due to non-payment of the donation. School site discretionary budget should be adequate to cover any funding shortfall each year unless costs rise significantly.

ROBERT LOUIS STEVENSON MIDDLE SCHOOL

Activity:	School/District Funding:	PTG Funding:	SHPSF Funding:	Parent Donations/ Student Fees:
After-School Program, Boys and Girls Club – Eligible Students Enrollment Fee	✓			
After-School Program, Boys and Girls Club – Enrichment Classes	✓			
Ancient Artifacts (Field Trip/Activity)	✓	✓		
Assemblies/Presentation General:	✓	✓		
Athletics (After-School Sports):	✓			
AVID (Field Trips):	✓			
Awards/Incentives (e.g. Constitution Test Awards):	✓	✓		
Capitol Building, Sacramento ((or similar Field Trip)	✓	✓		
Castello di Amarosa (or similar Field Trip):	✓			
Civil War – Manifest Destiny (Special Project):	✓	✓		
Club Snacks		✓		
Ecology Club/Garden Club	✓	✓		
Exploratorium (Field Trip)	✓	✓		
Health and Wellness Fair (Activity)	✓	✓		
Japanese Tea Garden (Field Trip)	✓	✓		
Schoolwide Art Project		✓		
Swanson Library Grant, Library Books/Materials			✓	
Teacher Grants, Enhancement/Enrichment		✓		
Teacher Grants, Innovative/Special Projects		✓	✓	
Unity Club Snacks		✓		
V Sattui Castle	✓			
*Yosemite Trip (Overnight Field Trip, 8 th Grade):	✓	✓		✓ \$200

*** 8th Grade Outdoor Education Funding Plan:**

- District, General Fund: \$10,000 (*General Fund/Kaiser grant in 2023-24/2024-25)
- District, Kaiser Grant: \$30,000 (transfer to General Fund in 2025-26 and beyond)
- Parent-Teacher Group: \$15,000 (ongoing pending availability of funds)
- Foundation: \$4,000 (pending review/approval)
- Parent Donations: \$16,400 (\$200 per student)
- Est. Annual Cost: \$75,400

Comments: No student will be excluded due to non-payment of the donation. School site discretionary budget should be adequate to cover any funding shortfall each year unless costs rise significantly. Continuation of the trip is also dependent upon Nature Bridge for staffing and the ability to charter transportation (fewer companies are willing to provide it).

ST. HELENA HIGH SCHOOL

Activity:	School/District Funding (and County Consortium for CTE)	PTG Funding:	SHPSF Funding:	Parent Donations/ Student Fees:	Associated Student Body:	Athletics Assoc. Boosters (SAA)	Future Farmers of America (FFA) (Boosters)	Ag. Boosters	Perform. Arts Boosters
Associated Student Body Funding Support		✓							
Athletics (After-School Sports):	✓				✓	✓			
AVID (field trips, etc.)	✓								
Career Technical Education (CTE)	✓								
College Field Trips	✓								
Department Block Grants (English, Math, Science, History, etc.)		✓							
Field Trips:	✓			✓				✓	✓
FFA/CTE Activities							✓	✓	
Homecoming		✓		✓	✓				
Parent Group Administration		✓							
Parent Education	✓	✓							
Prom		✓		✓	✓				
Performing Arts									✓
PUC Environmental Class (or similar)		✓							
Senior Activity Day		✓		✓	✓				
Student Culture		✓		✓	✓				
Student Fee Subsidies (Test Prep, Art, Floral, PE fees):	✓								
Swanson Library Grant, Library Books/Materials			✓						
Teacher Appreciation Lunches		✓							
Teacher Grants, Innovative/Special Projects		✓	✓						

Comments: The high school budget for enrichment and enhancement activities/programs is more complex than those at the TK-8 levels due to elective offerings, athletics, clubs and the like.

SSC School District and Charter School Financial Projection Dartboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.13%	3.54%	3.31%	3.23%
Planning COLA	6.56%	8.13%	3.54%	3.31%	3.23%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.13%	\$745	\$756	\$779	\$903
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,031	–	–	\$312
2023-24 Adjusted Base Grants ²	\$10,942	\$10,060	\$10,359	\$12,317
Transitional Kindergarten (TK) Add-On ³	\$3,042	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		6.00%	3.44%	2.77%	2.49%	2.74%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.78	\$39.12	\$40.41	\$41.72
	Grades 9-12 per ADA	\$67.31	\$72.78	\$75.36	\$77.85	\$80.36
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21	\$21.90
	Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96	\$60.86
Interest Rate for Ten-Year Treasuries		3.78%	3.23%	2.79%	2.70%	2.80%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	27.00%	28.10%	28.80%	29.20%
Unemployment Insurance Rate ⁵		0.50%	0.20%	0.20%	0.20%	0.20%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.40	\$16.80	\$17.20

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2022-23 is final based on the 2021-22 Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.

2023-24 Budget Adoption

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)

Form	Fund	2023-24 Original Budget
01	General Fund/County School Service Fund	Form 01 10,348,286
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17 3,541,109
Total Assigned and Unassigned Ending Fund Balances		13,889,395
District Standard Reserve Level		3.00%
Less District Minimum Recommended Reserve for Economic Uncertainties 3% of General Fund Expenditures/Transfers:		1,343,691
Remaining Balance to Substantiate Need		12,545,704

Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties		Amount
Fund	Descriptions	
01	Reserve for high-priority deferred maintenance facilities projects (roof/HVAC renovations, etc.)	3,000,000
01	Techology Infrastructure - After Measure B/C Bond funding is spent:	300,000
01	Technology Devices - Students:	300,000
01	Future Ready Classrooms Program:	300,000
01	Academic Program Set-Aside - Intervention, Enrichment, Summer School, etc.	300,000
01	Unexpected Operational Costs (pending litigation, SPED, legal services, etc.)	300,000
01	Field Trips, Wellness Goals (after Kaiser Grant is spent):	300,000
01	Site Discretionary/CTE Set-Aside:	100,000
01	Special Education - Mental Health Support Set-Aside:	100,000
01	Subtotal, Assigned Reserves:	\$5,000,000
01/17	Current reserve policy is ten percent (10%) of General Fund expenditures (accomplished with use of Special Reserve Fund balance) - Additional 7% needed to achieve 10%:	\$3,135,279
01/17	* District has a goal of achieving a secondary reserve totalling 33% of Property Taxes Over LCAP Minimum:	\$4,410,425
Total of Substantiated Needs		\$12,545,704
Remaining Unsubstantiated Balance		\$0.00

* Property Tax amount over LCAP minimum per-ADA funding in 2023-24: \$24,760,375. 33% of \$24,760,375 = \$8,170,924

Substantiation of Need 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 substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	37,676,652.68	981,278.00	38,657,930.68	38,752,775.00	981,278.00	39,734,053.00	2.8%
2) Federal Revenue		8100-8299	0.00	2,221,510.00	2,221,510.00	0.00	1,224,868.00	1,224,868.00	-44.9%
3) Other State Revenue		8300-8599	265,857.00	4,360,195.00	4,626,052.00	246,531.00	2,703,896.00	2,950,427.00	-36.2%
4) Other Local Revenue		8600-8799	97,537.00	731,665.00	829,202.00	87,800.00	228,744.00	316,544.00	-61.8%
5) TOTAL, REVENUES			38,040,046.68	8,294,648.00	46,334,694.68	39,087,106.00	5,138,786.00	44,225,892.00	-4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,029,384.94	2,677,362.78	17,706,747.72	15,976,217.73	2,258,896.85	18,235,114.58	3.0%
2) Classified Salaries		2000-2999	3,749,640.04	1,435,299.25	5,184,939.29	4,069,596.12	1,309,760.11	5,379,356.23	3.7%
3) Employee Benefits		3000-3999	9,247,275.53	3,572,260.06	12,819,535.59	8,718,554.06	3,692,661.54	12,411,215.60	-3.2%
4) Books and Supplies		4000-4999	1,259,534.00	910,032.00	2,169,566.00	1,350,414.00	1,021,620.00	2,372,034.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	3,527,699.92	2,297,129.00	5,824,828.92	3,787,583.92	1,634,382.00	5,421,965.92	-6.9%
6) Capital Outlay		6000-6999	0.00	1,266,591.00	1,266,591.00	0.00	135,000.00	135,000.00	-89.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,865,534.43	12,158,674.09	45,024,208.52	33,954,365.83	10,052,320.50	44,006,686.33	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,174,512.25	(3,864,026.09)	1,310,486.16	5,132,740.17	(4,913,534.50)	219,205.67	-83.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,132,862.00	0.00	3,132,862.00	783,019.00	0.00	783,019.00	-75.0%
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	(4,542,675.00)	4,542,675.00	0.00	(4,669,356.00)	4,669,356.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,675,537.00)	4,542,675.00	(3,132,862.00)	(5,452,375.00)	4,669,356.00	(783,019.00)	-75.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,501,024.75)	678,648.91	(1,822,375.84)	(319,634.83)	(244,178.50)	(563,813.33)	-69.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,158,948.00	1,703,851.00	14,862,799.00	10,657,923.25	2,382,499.91	13,040,423.16	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			13,158,948.00	1,703,851.00	14,862,799.00	10,657,923.25	2,382,499.91	13,040,423.16	-12.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,158,948.00	1,703,851.00	14,862,799.00	10,657,923.25	2,382,499.91	13,040,423.16	-12.3%
2) Ending Balance, June 30 (E + F1e)			10,657,923.25	2,382,499.91	13,040,423.16	10,338,288.42	2,138,321.41	12,476,609.83	-4.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	9,739.00	0.00	9,739.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,382,502.10	2,382,502.10	0.00	2,138,323.62	2,138,323.62	-10.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,444,414.00	0.00	1,444,414.00	1,342,615.00	0.00	1,342,615.00	-7.0%
Unassigned/Unappropriated Amount		9790	4,183,770.25	(2.19)	4,183,768.06	3,975,673.42	(2.21)	3,975,671.21	-5.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	21,926,654.17	(1,764,863.76)	20,161,790.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	31,663.00	31,663.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	3,051.00	3,051.00				
3) Accounts Receivable		9200	0.00	39,658.75	39,658.75				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	100,000.00	0.00	100,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	9,739.00	0.00	9,739.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			22,056,393.17	(1,690,491.01)	20,365,902.16				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,865,818.03	0.00	1,865,818.03				
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			1,865,818.03	0.00	1,865,818.03				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			20,190,575.14	(1,690,491.01)	18,500,084.13				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	649,001.00	0.00	649,001.00	649,001.00	0.00	649,001.00	0.0%
Education Protection Account State Aid - Current Year		8012	243,410.00	0.00	243,410.00	243,410.00	0.00	243,410.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	109,649.34	0.00	109,649.34	112,938.00	0.00	112,938.00	3.0%
Timber Yield Tax		8022	26.00	0.00	26.00	0.00	0.00	0.00	-100.0%
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	35,583,111.34	0.00	35,583,111.34	36,650,604.00	0.00	36,650,604.00	3.0%
Unsecured Roll Taxes		8042	1,064,876.00	0.00	1,064,876.00	1,096,822.00	0.00	1,096,822.00	3.0%
Prior Years' Taxes		8043	26,579.00	0.00	26,579.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			37,676,652.68	0.00	37,676,652.68	38,752,775.00	0.00	38,752,775.00	2.9%
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	981,278.00	981,278.00	0.00	981,278.00	981,278.00	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			37,676,652.68	981,278.00	38,657,930.68	38,752,775.00	981,278.00	39,734,053.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	242,121.00	242,121.00	0.00	242,121.00	242,121.00	0.0%
Special Education Discretionary Grants		8182	0.00	64,960.00	64,960.00	0.00	9,624.00	9,624.00	-85.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		212,151.00	212,151.00		212,151.00	212,151.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		29,033.00	29,033.00		29,033.00	29,033.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		1,659.00	1,659.00		1,659.00	1,659.00	0.0%
Title III, Part A, English Learner Program	4203	8290		28,273.00	28,273.00		28,273.00	28,273.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		18,982.00	18,982.00		18,982.00	18,982.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,624,331.00	1,624,331.00	0.00	683,025.00	683,025.00	-58.0%
TOTAL, FEDERAL REVENUE			0.00	2,221,510.00	2,221,510.00	0.00	1,224,868.00	1,224,868.00	-44.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	55,064.00	0.00	55,064.00	55,064.00	0.00	55,064.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	207,793.00	84,447.00	292,240.00	188,467.00	74,278.00	262,745.00	-10.1%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,000.00	4,275,748.00	4,278,748.00	3,000.00	2,629,618.00	2,632,618.00	-38.5%
TOTAL, OTHER STATE REVENUE			265,857.00	4,360,195.00	4,626,052.00	246,531.00	2,703,896.00	2,950,427.00	-36.2%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,800.00	0.00	11,800.00	11,800.00	0.00	11,800.00	0.0%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	59,000.00	59,000.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	34,737.00	540,481.00	575,218.00	25,000.00	0.00	25,000.00	-95.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		191,184.00	191,184.00		169,744.00	169,744.00	-11.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			97,537.00	731,665.00	829,202.00	87,800.00	228,744.00	316,544.00	-61.8%
TOTAL, REVENUES			38,040,046.68	8,294,648.00	46,334,694.68	39,087,106.00	5,138,786.00	44,225,892.00	-4.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,676,755.63	1,829,597.96	14,506,353.59	13,594,891.84	1,611,477.55	15,206,369.39	4.8%
Certificated Pupil Support Salaries		1200	718,145.69	752,060.42	1,470,206.11	838,946.11	554,492.74	1,393,438.85	-5.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,634,483.62	95,704.40	1,730,188.02	1,542,379.78	92,926.56	1,635,306.34	-5.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,029,384.94	2,677,362.78	17,706,747.72	15,976,217.73	2,258,896.85	18,235,114.58	3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	287,823.26	952,016.73	1,239,839.99	487,095.81	877,678.92	1,364,774.73	10.1%
Classified Support Salaries		2200	1,593,611.28	354,477.96	1,948,089.24	1,729,906.12	293,705.16	2,023,611.28	3.9%
Classified Supervisors' and Administrators' Salaries		2300	390,476.88	102,330.24	492,807.12	356,790.96	94,769.19	451,560.15	-8.4%
Clerical, Technical and Office Salaries		2400	1,271,004.40	26,474.32	1,297,478.72	1,287,870.84	43,606.84	1,331,477.68	2.6%
Other Classified Salaries		2900	206,724.22	0.00	206,724.22	207,932.39	0.00	207,932.39	0.6%
TOTAL, CLASSIFIED SALARIES			3,749,640.04	1,435,299.25	5,184,939.29	4,069,596.12	1,309,760.11	5,379,356.23	3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,000,944.07	2,092,531.60	5,093,475.67	3,047,648.34	2,124,659.96	5,172,308.30	1.5%
PERS		3201-3202	974,790.32	624,509.17	1,599,299.49	1,090,970.01	635,151.08	1,726,121.09	7.9%
OASDI/Medicare/Alternative		3301-3302	501,319.46	131,908.98	633,228.44	545,885.91	129,861.04	675,746.95	6.7%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	3,113,923.88	641,615.11	3,755,538.99	3,274,645.19	734,597.74	4,009,242.93	6.8%
Unemployment Insurance		3501-3502	98,048.82	17,337.88	115,386.70	9,590.99	2,209.64	11,800.63	-89.8%
Workers' Compensation		3601-3602	351,195.17	61,574.87	412,770.04	411,537.73	63,399.63	474,937.36	15.1%
OPEB, Allocated		3701-3702	258,158.84	0.00	258,158.84	328,735.92	0.00	328,735.92	27.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	948,894.97	2,782.45	951,677.42	9,539.97	2,782.45	12,322.42	-98.7%
TOTAL, EMPLOYEE BENEFITS			9,247,275.53	3,572,260.06	12,819,535.59	8,718,554.06	3,692,661.54	12,411,215.60	-3.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	189,600.00	80,596.00	270,196.00	203,586.00	76,278.00	279,864.00	3.6%
Books and Other Reference Materials		4200	55,864.00	11,401.00	67,265.00	57,400.00	0.00	57,400.00	-14.7%
Materials and Supplies		4300	682,674.00	606,738.00	1,289,412.00	721,428.00	649,305.00	1,370,733.00	6.3%
Noncapitalized Equipment		4400	331,396.00	211,297.00	542,693.00	368,000.00	296,037.00	664,037.00	22.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,259,534.00	910,032.00	2,169,566.00	1,350,414.00	1,021,620.00	2,372,034.00	9.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	199,268.00	199,268.00	0.00	269,303.00	269,303.00	35.1%
Travel and Conferences		5200	159,739.92	46,674.00	206,413.92	189,255.92	34,447.00	223,702.92	8.4%
Dues and Memberships		5300	46,715.00	604.00	47,319.00	45,000.00	600.00	45,600.00	-3.6%
Insurance		5400 - 5450	285,470.00	0.00	285,470.00	293,970.00	0.00	293,970.00	3.0%
Operations and Housekeeping Services		5500	1,104,454.00	100.00	1,104,554.00	1,110,900.00	100.00	1,111,000.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,540.00	184,287.00	293,827.00	111,086.00	149,844.00	260,930.00	-11.2%
Transfers of Direct Costs		5710	(918.00)	918.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	3,100.00	3,100.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,559,654.00	1,860,414.00	3,420,068.00	1,775,327.00	1,178,388.00	2,953,715.00	-13.6%
Communications		5900	263,045.00	1,764.00	264,809.00	262,045.00	1,700.00	263,745.00	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,527,699.92	2,297,129.00	5,824,828.92	3,787,583.92	1,634,382.00	5,421,965.92	-6.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,083,543.00	1,083,543.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	183,048.00	183,048.00	0.00	135,000.00	135,000.00	-26.2%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,266,591.00	1,266,591.00	0.00	135,000.00	135,000.00	-89.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,865,534.43	12,158,674.09	45,024,208.52	33,954,365.83	10,052,320.50	44,006,686.33	-2.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	209,521.00	0.00	209,521.00	483,019.00	0.00	483,019.00	130.5%
Other Authorized Interfund Transfers Out		7619	2,923,341.00	0.00	2,923,341.00	300,000.00	0.00	300,000.00	-89.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,132,862.00	0.00	3,132,862.00	783,019.00	0.00	783,019.00	-75.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,542,675.00)	4,542,675.00	0.00	(4,669,356.00)	4,669,356.00	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			(4,542,675.00)	4,542,675.00	0.00	(4,669,356.00)	4,669,356.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,675,537.00)	4,542,675.00	(3,132,862.00)	(5,452,375.00)	4,669,356.00	(783,019.00)	-75.0%

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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	37,676,652.68	981,278.00	38,657,930.68	38,752,775.00	981,278.00	39,734,053.00	2.8%
2) Federal Revenue		8100-8299	0.00	2,221,510.00	2,221,510.00	0.00	1,224,868.00	1,224,868.00	-44.9%
3) Other State Revenue		8300-8599	265,857.00	4,360,195.00	4,626,052.00	246,531.00	2,703,896.00	2,950,427.00	-36.2%
4) Other Local Revenue		8600-8799	97,537.00	731,665.00	829,202.00	87,800.00	228,744.00	316,544.00	-61.8%
5) TOTAL, REVENUES			38,040,046.68	8,294,648.00	46,334,694.68	39,087,106.00	5,138,786.00	44,225,892.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,317,706.69	5,483,713.60	25,801,420.29	20,891,343.93	4,929,107.12	25,820,451.05	0.1%
2) Instruction - Related Services	2000-2999		3,821,933.00	2,492,437.26	6,314,370.26	3,793,167.87	2,498,611.44	6,291,779.31	-0.4%
3) Pupil Services	3000-3999		1,622,605.74	1,077,241.70	2,699,847.44	1,970,300.30	941,188.60	2,911,488.90	7.8%
4) Ancillary Services	4000-4999		629,904.00	1,057.00	630,961.00	659,932.64	0.00	659,932.64	4.6%
5) Community Services	5000-5999		0.00	249,208.00	249,208.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,413,807.62	20,217.00	3,434,024.62	3,548,200.55	0.00	3,548,200.55	3.3%
8) Plant Services	8000-8999		3,007,577.38	2,834,799.53	5,842,376.91	3,039,420.54	1,683,413.34	4,722,833.88	-19.2%
9) Other Outgo	9000-9999	Except 7600-7699	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
10) TOTAL, EXPENDITURES			32,865,534.43	12,158,674.09	45,024,208.52	33,954,365.83	10,052,320.50	44,006,686.33	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,174,512.25	(3,864,026.09)	1,310,486.16	5,132,740.17	(4,913,534.50)	219,205.67	-83.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,132,862.00	0.00	3,132,862.00	783,019.00	0.00	783,019.00	-75.0%
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	(4,542,675.00)	4,542,675.00	0.00	(4,669,356.00)	4,669,356.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,675,537.00)	4,542,675.00	(3,132,862.00)	(5,452,375.00)	4,669,356.00	(783,019.00)	-75.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,501,024.75)	678,648.91	(1,822,375.84)	(319,634.83)	(244,178.50)	(563,813.33)	-69.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,158,948.00	1,703,851.00	14,862,799.00	10,657,923.25	2,382,499.91	13,040,423.16	-12.3%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,158,948.00	1,703,851.00	14,862,799.00	10,657,923.25	2,382,499.91	13,040,423.16	-12.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,158,948.00	1,703,851.00	14,862,799.00	10,657,923.25	2,382,499.91	13,040,423.16	-12.3%
2) Ending Balance, June 30 (E + F1e)			10,657,923.25	2,382,499.91	13,040,423.16	10,338,288.42	2,138,321.41	12,476,609.83	-4.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	9,739.00	0.00	9,739.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,382,502.10	2,382,502.10	0.00	2,138,323.62	2,138,323.62	-10.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,444,414.00	0.00	1,444,414.00	1,342,615.00	0.00	1,342,615.00	-7.0%
Unassigned/Unappropriated Amount		9790	4,183,770.25	(2.19)	4,183,768.06	3,975,673.42	(2.21)	3,975,671.21	-5.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	521,771.00	706,385.00
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	.74	1.22
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	0.00	.10
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.28	.73
4203	ESSA: Title III, English Learner Student Program	.08	.08
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	45,875.00	0.00
6266	Educator Effectiveness, FY 2021-22	276,815.00	206,815.00
6500	Special Education	0.00	.49
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	294,681.00	154,413.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	4,543.00	0.00
7412	A-G Access/Success Grant	52,649.00	0.00
7413	A-G Learning Loss Mitigation Grant	13,596.00	0.00
7435	Learning Recovery Emergency Block Grant	623,341.00	623,341.00
7810	Other Restricted State	11,863.00	0.00
9010	Other Restricted Local	512,367.00	447,367.00
Total, Restricted Balance		2,382,502.10	2,138,323.62

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	225,000.00	0.0%
5) TOTAL, REVENUES			225,000.00	225,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	140,000.00	140,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	85,000.00	85,000.00	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			225,000.00	225,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,358.00	242,358.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,358.00	242,358.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,358.00	242,358.00	0.0%
2) Ending Balance, June 30 (E + F1e)			242,358.00	242,358.00	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	242,358.00	242,358.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	242,358.00		
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			242,358.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			242,358.00		
REVENUES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	225,000.00	225,000.00	0.0%
TOTAL, REVENUES			225,000.00	225,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	140,000.00	140,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,000.00	140,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,000.00	85,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,000.00	85,000.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			225,000.00	225,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	225,000.00	0.0%
5) TOTAL, REVENUES			225,000.00	225,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		225,000.00	225,000.00	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			225,000.00	225,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,358.00	242,358.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,358.00	242,358.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,358.00	242,358.00	0.0%
2) Ending Balance, June 30 (E + F1e)			242,358.00	242,358.00	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	242,358.00	242,358.00	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
8210	Student Activity Funds	242,358.00	242,358.00
Total, Restricted Balance		242,358.00	242,358.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,413.00	27,413.00	0.0%
5) TOTAL, REVENUES			27,413.00	27,413.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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	27,413.00	27,413.00	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			27,413.00	27,413.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,309.00	5,309.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,309.00	5,309.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,309.00	5,309.00	0.0%
2) Ending Balance, June 30 (E + F1e)			5,309.00	5,309.00	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	5,147.00	5,147.00	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	162.00	162.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,172.55		
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		

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			7,172.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			7,172.55		
LCFF SOURCES					
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
Pass-Through Revenues from		8285	0.00	0.00	0.0%
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,413.00	27,413.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,413.00	27,413.00	0.0%
TOTAL, REVENUES			27,413.00	27,413.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
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		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	27,413.00	27,413.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,413.00	27,413.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			27,413.00	27,413.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,413.00	27,413.00	0.0%
5) TOTAL, REVENUES			27,413.00	27,413.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		27,413.00	27,413.00	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			27,413.00	27,413.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,309.00	5,309.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,309.00	5,309.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,309.00	5,309.00	0.0%
2) Ending Balance, June 30 (E + F1e)			5,309.00	5,309.00	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	5,147.00	5,147.00	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	162.00	162.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	5,147.00	5,147.00
Total, Restricted Balance		5,147.00	5,147.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	382,720.00	350,000.00	-8.5%
3) Other State Revenue		8300-8599	260,000.00	260,000.00	0.0%
4) Other Local Revenue		8600-8799	4,772.00	3,500.00	-26.7%
5) TOTAL, REVENUES			647,492.00	613,500.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	451,213.05	454,900.32	0.8%
3) Employee Benefits		3000-3999	258,411.31	296,118.90	14.6%
4) Books and Supplies		4000-4999	296,843.00	290,000.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	40,201.02	45,000.00	11.9%
6) Capital Outlay		6000-6999	5,000.00	10,000.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,051,668.38	1,096,019.22	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(404,176.38)	(482,519.22)	19.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,521.00	483,019.00	130.5%
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			209,521.00	483,019.00	130.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(194,655.38)	499.78	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,277.00	12,621.62	-93.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,277.00	12,621.62	-93.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,277.00	12,621.62	-93.9%
2) Ending Balance, June 30 (E + F1e)			12,621.62	13,121.40	4.0%
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	3,758.62	3,758.40	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	8,863.00	9,363.00	5.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	419,703.17		
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					
3) Accounts Receivable					
4) Due from Grantor Government					

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			419,703.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	600,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			600,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(180,296.83)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	382,720.00	350,000.00	-8.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			382,720.00	350,000.00	-8.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	260,000.00	260,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			260,000.00	260,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,472.00	1,000.00	-32.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300.00	500.00	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	2,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,772.00	3,500.00	-26.7%
TOTAL, REVENUES			647,492.00	613,500.00	-5.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	342,051.00	347,894.30	1.7%
Classified Supervisors' and Administrators' Salaries		2300	109,162.05	107,006.02	-2.0%
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			451,213.05	454,900.32	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	112,411.49	122,823.21	9.3%
OASDI/Medicare/Alternative		3301-3302	33,896.00	34,801.16	2.7%
Health and Welfare Benefits		3401-3402	95,058.04	130,132.36	36.9%
Unemployment Insurance		3501-3502	3,944.12	226.87	-94.2%
Workers' Compensation		3601-3602	13,101.66	8,135.30	-37.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			258,411.31	296,118.90	14.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,672.00	34,000.00	-4.7%
Noncapitalized Equipment		4400	5,617.00	6,000.00	6.8%
Food		4700	255,554.00	250,000.00	-2.2%
TOTAL, BOOKS AND SUPPLIES			296,843.00	290,000.00	-2.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,801.02	4,000.00	42.8%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	6,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	18,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,100.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,500.00	16,000.00	3.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,201.02	45,000.00	11.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,000.00	10,000.00	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			5,000.00	10,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,051,668.38	1,096,019.22	4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	209,521.00	483,019.00	130.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			209,521.00	483,019.00	130.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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)			209,521.00	483,019.00	130.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	382,720.00	350,000.00	-8.5%
3) Other State Revenue		8300-8599	260,000.00	260,000.00	0.0%
4) Other Local Revenue		8600-8799	4,772.00	3,500.00	-26.7%
5) TOTAL, REVENUES			647,492.00	613,500.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,045,668.38	1,090,019.22	4.2%
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		6,000.00	6,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,051,668.38	1,096,019.22	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(404,176.38)	(482,519.22)	19.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,521.00	483,019.00	130.5%
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			209,521.00	483,019.00	130.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(194,655.38)	499.78	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,277.00	12,621.62	-93.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,277.00	12,621.62	-93.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,277.00	12,621.62	-93.9%
2) Ending Balance, June 30 (E + F1e)			12,621.62	13,121.40	4.0%
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	3,758.62	3,758.40	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	8,863.00	9,363.00	5.6%
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)	3,099.62	3,099.40
5810	Other Restricted Federal	614.00	614.00
9010	Other Restricted Local	45.00	45.00
Total, Restricted Balance		3,758.62	3,758.40

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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	172,251.00	100,000.00	-41.9%
6) Capital Outlay		6000-6999	127,749.00	200,000.00	56.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			300,000.00	300,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(297,000.00)	(297,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	507,732.00	510,732.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			507,732.00	510,732.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			507,732.00	510,732.00	0.6%
2) Ending Balance, June 30 (E + F1e)			510,732.00	513,732.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	510,732.00	513,732.00	0.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	709,739.30		
		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					
3) Accounts Receivable					
4) Due from Grantor Government					

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			709,739.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			709,739.30		
LCFF SOURCES					
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%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	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			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
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
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	172,251.00	100,000.00	-41.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,251.00	100,000.00	-41.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	127,749.00	200,000.00	56.6%
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			127,749.00	200,000.00	56.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			300,000.00	300,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	300,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	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		300,000.00	300,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			300,000.00	300,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(297,000.00)	(297,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	507,732.00	510,732.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			507,732.00	510,732.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			507,732.00	510,732.00	0.6%
2) Ending Balance, June 30 (E + F1e)			510,732.00	513,732.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	510,732.00	513,732.00	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	30,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,300,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,270,000.00)	30,000.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,811,109.00	3,541,109.00	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,811,109.00	3,541,109.00	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,811,109.00	3,541,109.00	-48.0%
2) Ending Balance, June 30 (E + F1e)			3,541,109.00	3,571,109.00	0.8%
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	3,541,109.00	3,571,109.00	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,060,739.27		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	500,000.00		
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			3,560,739.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,560,739.27		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,300,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,300,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(3,300,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,000.00	30,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,300,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,270,000.00)	30,000.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,811,109.00	3,541,109.00	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,811,109.00	3,541,109.00	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,811,109.00	3,541,109.00	-48.0%
2) Ending Balance, June 30 (E + F1e)			3,541,109.00	3,571,109.00	0.8%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,541,109.00	3,571,109.00	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,401.00	222,401.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,401.00	222,401.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,401.00	222,401.00	0.9%
2) Ending Balance, June 30 (E + F1e)					
			222,401.00	224,401.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	222,401.00	224,401.00	0.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	222,093.00		
		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			222,093.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			222,093.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,401.00	222,401.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,401.00	222,401.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,401.00	222,401.00	0.9%
2) Ending Balance, June 30 (E + F1e)			222,401.00	224,401.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	222,401.00	224,401.00	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	0.00	-100.0%
5) TOTAL, REVENUES			4,600.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	58,434.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	285,269.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			388,703.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(384,103.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(384,103.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,103.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,103.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,103.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	326,109.82		
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			326,109.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(.01)		
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			(.01)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			326,109.83		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
		8621	0.00	0.00	0.0%
		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					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	4,600.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
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			4,600.00	0.00	-100.0%
TOTAL, REVENUES			4,600.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	21,434.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			58,434.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	237,157.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	48,112.00	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			285,269.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			388,703.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	0.00	-100.0%
5) TOTAL, REVENUES			4,600.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		388,703.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			388,703.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(384,103.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(384,103.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,103.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,103.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,103.00	0.00	-100.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	243,543.00	125,000.00	-48.7%
5) TOTAL, REVENUES			243,543.00	125,000.00	-48.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,700.00	6,000.00	-10.4%
6) Capital Outlay		6000-6999	504,998.00	344,302.00	-31.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			511,698.00	350,302.00	-31.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(268,155.00)	(225,302.00)	-16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(268,155.00)	(225,302.00)	-16.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,636,399.00	1,368,244.00	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,399.00	1,368,244.00	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,399.00	1,368,244.00	-16.4%
2) Ending Balance, June 30 (E + F1e)			1,368,244.00	1,142,942.00	-16.5%
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	1,368,244.00	1,142,942.00	-16.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,862,408.99		
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			1,862,408.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,862,408.99		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	7,675.00	5,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	235,868.00	120,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			243,543.00	125,000.00	-48.7%
TOTAL, REVENUES			243,543.00	125,000.00	-48.7%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
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	6,700.00	6,000.00	-10.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,700.00	6,000.00	-10.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	504,998.00	344,302.00	-31.8%
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			504,998.00	344,302.00	-31.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			511,698.00	350,302.00	-31.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	243,543.00	125,000.00	-48.7%
5) TOTAL, REVENUES			243,543.00	125,000.00	-48.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		511,698.00	350,302.00	-31.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			511,698.00	350,302.00	-31.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(268,155.00)	(225,302.00)	-16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(268,155.00)	(225,302.00)	-16.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,636,399.00	1,368,244.00	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,399.00	1,368,244.00	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,399.00	1,368,244.00	-16.4%
2) Ending Balance, June 30 (E + F1e)			1,368,244.00	1,142,942.00	-16.5%
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	1,368,244.00	1,142,942.00	-16.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1,368,244.00	1,142,942.00
Total, Restricted Balance		1,368,244.00	1,142,942.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	591,953.00	1,015,000.00	71.5%
5) TOTAL, REVENUES			591,953.00	1,015,000.00	71.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,800.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	79,452.00	1,090,000.00	1,271.9%
6) Capital Outlay		6000-6999	2,167,371.00	4,555,126.00	110.2%
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			2,254,623.00	5,645,126.00	150.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,662,670.00)	(4,630,126.00)	178.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,923,341.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,923,341.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,260,671.00	(4,630,126.00)	-208.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,089,273.00	6,349,944.00	203.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,089,273.00	6,349,944.00	203.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,089,273.00	6,349,944.00	203.9%
2) Ending Balance, June 30 (E + F1e)			6,349,944.00	1,719,818.00	-72.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	427,647.00	377,647.00	-11.7%
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	5,922,297.00	1,342,171.00	-77.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,577,663.68		
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			7,577,663.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	672.53		
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			672.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			7,576,991.15		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	15,000.00	15,000.00	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	576,953.00	1,000,000.00	73.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			591,953.00	1,015,000.00	71.5%
TOTAL, REVENUES			591,953.00	1,015,000.00	71.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other 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
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,800.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,800.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	79,452.00	1,090,000.00	1,271.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,452.00	1,090,000.00	1,271.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,951,982.00	4,414,855.00	126.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	215,389.00	140,271.00	-34.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,167,371.00	4,555,126.00	110.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,254,623.00	5,645,126.00	150.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,923,341.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,923,341.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,923,341.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	591,953.00	1,015,000.00	71.5%
5) TOTAL, REVENUES			591,953.00	1,015,000.00	71.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,254,623.00	5,645,126.00	150.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,254,623.00	5,645,126.00	150.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,662,670.00)	(4,630,126.00)	178.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,923,341.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,923,341.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4,260,671.00	(4,630,126.00)	-208.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,089,273.00	6,349,944.00	203.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,089,273.00	6,349,944.00	203.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,089,273.00	6,349,944.00	203.9%
2) Ending Balance, June 30 (E + F1e)			6,349,944.00	1,719,818.00	-72.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	427,647.00	377,647.00	-11.7%
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	5,922,297.00	1,342,171.00	-77.3%
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	427,647.00	377,647.00
Total, Restricted Balance		427,647.00	377,647.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,420,729.94	4,420,729.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,420,729.94	4,420,729.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,420,729.94	4,420,729.94	0.0%
2) Ending Balance, June 30 (E + F1e)			4,420,729.94	4,420,729.94	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					
7600-7629		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,420,729.94	4,420,729.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: 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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,420,729.94	4,420,729.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,420,729.94	4,420,729.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,420,729.94	4,420,729.94	0.0%
2) Ending Balance, June 30 (E + F1e)			4,420,729.94	4,420,729.94	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	4,420,729.94	4,420,729.94	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

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):	1,055.97
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)	District Regular	1,177	1,129		
	Charter School				
	Total ADA	1,177	1,129	4.1%	Not Met
Second Prior Year (2021-22)	District Regular	1,088	1,088		
	Charter School				
	Total ADA	1,088	1,088	0.0%	Met
First Prior Year (2022-23)	District Regular	1,088	1,056		
	Charter School		0		
	Total ADA	1,088	1,056	2.9%	Not Met
Budget Year (2023-24)	District Regular	1,056			
	Charter School	0			
	Total ADA	1,056			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District is in declining enrollment. An updated demographic study will be presented to the Board during the May 18, 2023 Regular Board meeting.

- 1b. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District is in declining enrollment. An updated demographic study will be presented to the Board during the May 18, 2023 Regular Board meeting.

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	1,242	1,187		
	Charter School				
	Total Enrollment	1,242	1,187	4.4%	Not Met
Second Prior Year (2021-22)	District Regular	1,187	1,145		
	Charter School				
	Total Enrollment	1,187	1,145	3.5%	Not Met
First Prior Year (2022-23)	District Regular	1,056	1,121		
	Charter School				
	Total Enrollment	1,056	1,121	N/A	Met
Budget Year (2023-24)	District Regular				
	Charter School				
	Total Enrollment	0			

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:

District is in declining enrollment. Updated enrollment study will be presented to the Board during the May 18, 2023 board meeting.

(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)

District is in declining enrollment. Updated enrollment study will be presented to the Board during the May 18, 2023 board meeting.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)	District Regular	1,129	1,187	
	Charter School		0	
	Total ADA/Enrollment	1,129	1,187	95.1%
Second Prior Year (2021-22)	District Regular	1,088	1,145	
	Charter School	0		
	Total ADA/Enrollment	1,088	1,145	95.0%
First Prior Year (2022-23)	District Regular	1,056	1,121	
	Charter School			
	Total ADA/Enrollment	1,056	1,121	94.2%
Historical Average Ratio:				94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.3%

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

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

Fiscal Year		Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)	District Regular	1,056			
	Charter School	0			
	Total ADA/Enrollment	1,056	0	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	1,056			
	Charter School				

Total ADA/Enrollment	1,056	0	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	1,056			
Charter School				
Total ADA/Enrollment	1,056	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ 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: Basic Aid

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)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,055.97	1,055.97	1,055.97	1,055.97
b. Prior Year ADA (Funded)		1,055.97	1,055.97	1,055.97
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00

d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%
----	---	-------	-------	-------

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding	38,657,931.00	39,734,053.00	40,702,355.00
b1.	COLA percentage	8.13%	3.54%	3.31%
b2.	COLA amount (proxy for purposes of this criterion)	3,142,889.79	1,406,585.48	1,347,247.95
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	8.13%	3.54%	3.31%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

8.13%	3.54%	3.31%
N/A	N/A	N/A

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)	36,784,241.68	37,860,364.00	38,996,175.00	40,166,060.00
Percent Change from Previous Year		2.93%	3.00%	3.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		1.93% to 3.93%	2.00% to 4.00%	2.00% to 4.00%

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)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (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)	37,676,652.68	38,752,775.00	39,721,077.00	40,890,962.00
District's Projected Change in LCFF Revenue:		2.86%	2.50%	2.95%
Basic Aid Standard		1.93% to 3.93%	2.00% to 4.00%	2.00% to 4.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	24,282,932.30	28,281,662.14	85.9%
Second Prior Year (2021-22)	25,666,752.07	29,693,520.66	86.4%
First Prior Year (2022-23)	28,026,300.51	32,865,534.43	85.3%
Historical Average Ratio:			85.9%

	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.9% to 88.9%	82.9% to 88.9%	82.9% to 88.9%

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	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Budget Year (2023-24)	28,764,367.91	33,954,365.83	84.7%	Met
1st Subsequent Year (2024-25)	29,795,316.85	35,127,636.85	84.8%	Met
2nd Subsequent Year (2025-26)	30,532,299.85	36,210,352.85	84.3%	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)

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):	8.13%	3.54%	3.31%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-1.87% to 18.13%	-6.46% to 13.54%	-6.69% to 13.31%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	3.13% to 13.13%	-1.46% to 8.54%	-1.69% to 8.31%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	2,221,510.00		
Budget Year (2023-24)	1,224,868.00	(44.86%)	Yes
1st Subsequent Year (2024-25)	541,843.00	(55.76%)	Yes
2nd Subsequent Year (2025-26)	541,843.00	0.00%	No

Explanation:

See separate MYP workbook for details on restricted revenue changes. 2023-24: Decrease for one-

2023-24 Budget, July 1 General Fund	28 66290 0000000 Form 01CS E8BM4NA4C9(2023-24)
School District Criteria and Standards Review	
(required if Yes)	time only money, Res. 3212 - 3219: (\$934,919). Res. 5634: (\$6,387). 2024-25: Res. 3213, 3214: (\$683,025).

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

First Prior Year (2022-23)	4,626,052.00		
Budget Year (2023-24)	2,950,427.00	(36.22%)	Yes
1st Subsequent Year (2024-25)	2,893,758.00	(1.92%)	Yes
2nd Subsequent Year (2025-26)	2,893,758.00	0.00%	No

Explanation: (required if Yes) See separate MYP workbook for details on restricted revenue changes. 2023-24: Res. 2600, 6053, 6300, 6762, 7435, 7810: (\$1,656,299). 2024-25: Res. 2600: (\$49,750).

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

First Prior Year (2022-23)	829,202.00		
Budget Year (2023-24)	316,544.00	(61.83%)	Yes
1st Subsequent Year (2024-25)	316,544.00	0.00%	No
2nd Subsequent Year (2025-26)	292,544.00	(7.58%)	Yes

Explanation: (required if Yes) Local revenue is budgeted as received.

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

First Prior Year (2022-23)	2,169,566.00		
Budget Year (2023-24)	2,372,034.00	9.33%	No
1st Subsequent Year (2024-25)	2,354,958.00	(.72%)	No
2nd Subsequent Year (2025-26)	2,154,062.00	(8.53%)	Yes

Explanation: (required if Yes) One-time expenses for books and supplies are removed in 2025-26 based on available funding.

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

First Prior Year (2022-23)	5,824,828.92		
Budget Year (2023-24)	5,421,965.92	(6.92%)	Yes
1st Subsequent Year (2024-25)	5,489,278.00	1.24%	No
2nd Subsequent Year (2025-26)	5,491,405.00	.04%	No

Explanation: (required if Yes) One-time expenses for services and operating in 2023-24 are removed based on available funding.

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
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	7,676,764.00		
Budget Year (2023-24)	4,491,839.00	(41.49%)	Not Met
1st Subsequent Year (2024-25)	3,752,145.00	(16.47%)	Not Met
2nd Subsequent Year (2025-26)	3,728,145.00	(.64%)	Met

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

First Prior Year (2022-23)	7,994,394.92		
Budget Year (2023-24)	7,793,999.92	(2.51%)	Not Met
1st Subsequent Year (2024-25)	7,844,236.00	.64%	Met
2nd Subsequent Year (2025-26)	7,645,467.00	(2.53%)	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)

See separate MYP workbook for details on restricted revenue changes. 2023-24: Decrease for one-time only money, Res. 3212 - 3219: (\$934,919). Res. 5634: (\$6,387). 2024-25: Res. 3213, 3214: (\$683,025).

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

See separate MYP workbook for details on restricted revenue changes. 2023-24: Res. 2600, 6053, 6300, 6762, 7435, 7810: (\$1,656,299). 2024-25: Res. 2600: (\$49,750).

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

Local revenue is budgeted as received.

- 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)

One-time expenses for books and supplies are removed in 2025-26 based on available funding.

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

One-time expenses for services and operating in 2023-24 are removed based on available funding.

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? Yes

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)	42,123,484.43			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	42,123,484.43	1,263,704.53	1,583,413.00	Met

¹ 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year	Second Prior Year	First Prior Year
	(2020-21)	(2021-22)	(2022-23)

1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,918,751.39	8,014,420.93	4,985,523.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,338,219.68	6,122,909.79	4,183,770.25
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(2.19)
	e. Available Reserves (Lines 1a through 1d)	13,256,971.07	14,137,330.72	9,169,291.06
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	38,529,295.72	40,317,951.67	48,157,070.52
	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)	38,529,295.72	40,317,951.67	48,157,070.52
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	34.4%	35.1%	19.0%

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

11.5%	11.7%	6.3%
--------------	--------------	-------------

¹Available 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.

²A 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)	2,107,767.12	29,988,804.29	N/A	Met
Second Prior Year (2021-22)	1,984,599.02	31,143,520.66	N/A	Met
First Prior Year (2022-23)	(2,501,024.75)	35,998,396.43	6.9%	Not Met
Budget Year (2023-24) (Information only)	(319,634.83)	34,737,384.83		

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)

One-time transfers from Fund 01 to Fund 40 in 2022-23.

9. CRITERION: Fund Balance

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

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

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

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 ²		Beginning Fund Balance	
	Original Budget	Estimated/Unaudited Actuals	Variance Level	Status
Third Prior Year (2020-21)	8,744,212.00	9,066,582.65	N/A	Met
Second Prior Year (2021-22)	10,243,820.00	11,174,349.77	N/A	Met
First Prior Year (2022-23)	13,181,805.00	13,158,948.00	.2%	Met
Budget Year (2023-24) (Information only)	10,657,923.25			

² 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

² 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.

³ 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.)	1,056	1,056	1,056
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	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)	44,789,705.33	45,939,567.81	46,446,758.81
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	44,789,705.33	45,939,567.81	46,446,758.81
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,343,691.16	1,378,187.03	1,393,402.76
6. Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,343,691.16	1,378,187.03	1,393,402.76

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,342,615.00	1,378,187.00	1,392,861.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,975,673.42	3,398,516.57	2,929,426.72
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)	(2.21)	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)	3,571,109.00	3,571,109.00	3,571,109.00
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)	8,889,395.21	8,347,812.57	7,893,396.72
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.85%	18.17%	16.99%
District's Reserve Standard (Section 10B, Line 7):	1,343,691.16	1,378,187.03	1,393,402.76
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?

No

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?

No

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

Yes

1b. If Yes, identify the expenditures:

One-time costs of STRS/PERS retirement incentive in 2022-23, and one-time transfers to Fund 40 for capital projects.

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)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(4,542,675.00)			
Budget Year (2023-24)	(4,669,356.00)	126,681.00	2.8%	Met
1st Subsequent Year (2024-25)	(4,669,356.00)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(4,669,356.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	3,132,862.00			
Budget Year (2023-24)	783,019.00	(2,349,843.00)	(75.0%)	Not Met
1st Subsequent Year (2024-25)	800,000.00	16,981.00	2.2%	Met
2nd Subsequent Year (2025-26)	800,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

* 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)	2022-23: Transfers out include \$2.6 million to Fund 40 for capital projects per Board approval.
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 commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. 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				
Certificates of Participation				
General Obligation Bonds	16	Fund 51	4,824,651	61,878,308
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				28,800

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

TOTAL:				61,907,108

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	4,824,651	5,093,526	5,371,961	6,101,571
Supp Early Retirement Program				

State School Building Loans				
Compensated Absences	28,800	28,800	28,800	28,800
Other Long-term Commitments (continued):				
Total Annual Payments:	4,853,451	5,122,326	5,400,761	6,130,371
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

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)	General Obligation Bond principal and interest is paid out of Fund 51
---	---

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

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?
- 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?

No

b. Do benefits continue past age 65?

No

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:

The district contributes up to the cost of the Kaiser single premium for retired employees until they reach Medicare age eligibility .

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

Actuarial

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

4,723,149.00

b. OPEB plan(s) fiduciary net position (if applicable)

206,976.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

4,516,173.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

7/1/2022

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
328,735.00	342,673.00	357,307.00
328,735.92	342,673.00	357,307.00
328,735.92	342,673.00	357,307.00
20.00	20.00	20.00

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

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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

	Budget Year	1st Subsequent Year		2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	
4. Self-Insurance Contributions				
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00	
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00	

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of certificated (non-management) full-time equivalent (FTE) positions	95.8	97.2	97.2	97.0

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.

The district is in the process of settling negotiations with SHTA - a tentative agreement and the public disclosure documents are on the May 18, 2023 agenda for Board review/approval.

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	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

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	191,800		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)

7.	Amount included for any tentative salary schedule increases	728,940	475,200	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(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?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

No new costs from prior year settlements.

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

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	384,000	395,003	406,853
3.	Percent change in step & column over prior year			200.0%

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

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

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

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)	(2025-26)
56.0	56.8	56.8	56.8

Number of classified(non - management) FTE positions

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

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

--	--

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	68,354		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	259,745	168,971	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(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?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (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		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	136,708	140,809	145,034
3.	Percent change in step & column over prior year			

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

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

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	18.0	18.0	18.0	18.0

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:

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

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

27,669

4. Amount included for any tentative salary schedule increases

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Amount included for any tentative salary schedule increases	105,142	68,398	

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes

- 2. Total cost of H&W benefits
- 3. Percent of H&W cost paid by employer
- 4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

Yes	Yes	Yes
55,338	56,998	58,708
2.0%	2.0%	2.0%

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

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

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
Jun 15, 2023

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

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

Yes

in the Local Control and Accountability Plan and Annual Update Template?

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 2A.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. 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)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?

No
No
Yes
No
Yes
No
No

- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
Yes

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

Comments:
(optional)

A3: An enrollment study has been completed and will be reviewed by the Board on May 18, 2023. A5: A formula has been negotiated that ties with property tax revenue growth which could grant certificated non-management staff an increase of up to 5% ongoing dependent upon actual property tax revenue growth. A9: A new superintendent began on July 1, 2022. A new CBO will begin on July 1, 2023.

End of School District Budget Criteria and Standards Review

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
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	986.87	986.87	986.87	986.87	986.87	986.87
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	69.10	69.10	69.10	69.10	69.10	69.10
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,055.97	1,055.97	1,055.97	1,055.97	1,055.97	1,055.97
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,055.97	1,055.97	1,055.97	1,055.97	1,055.97	1,055.97
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	202,134.00		202,134.00			202,134.00
Work in Progress	22,167.00		22,167.00			22,167.00
Total capital assets not being depreciated	224,301.00	0.00	224,301.00	0.00	0.00	224,301.00
Capital assets being depreciated:						
Land Improvements	115,059,790.00		115,059,790.00			115,059,790.00
Buildings	14,067,151.00		14,067,151.00			14,067,151.00
Equipment	2,621,384.00		2,621,384.00			2,621,384.00
Total capital assets being depreciated	131,748,325.00	0.00	131,748,325.00	0.00	0.00	131,748,325.00
Accumulated Depreciation for:						
Land Improvements	(7,732,650.00)		(7,732,650.00)			(7,732,650.00)
Buildings	(44,383,858.00)		(44,383,858.00)			(44,383,858.00)
Equipment	(2,176,298.00)		(2,176,298.00)			(2,176,298.00)
Total accumulated depreciation	(54,292,806.00)	0.00	(54,292,806.00)	0.00	0.00	(54,292,806.00)
Total capital assets being depreciated, net excluding lease and subscription assets	77,455,519.00	0.00	77,455,519.00	0.00	0.00	77,455,519.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	77,679,820.00	0.00	77,679,820.00	0.00	0.00	77,679,820.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	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			13,952,499.11	11,077,081.11	7,815,938.11	5,145,153.11	2,581,034.11	3,075,291.11	16,446,608.11	13,848,582.11
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		95,029.00	95,029.00	158,630.00	95,029.00		63,601.00	38,012.00	18,377.00
Property Taxes	8020-8079					642,430.00	3,989,609.00	16,393,914.00	650,219.00	1,197,085.00
Miscellaneous Funds	8080-8099								40,250.00	85,118.00
Federal Revenue	8100-8299		(2,076.00)	46,743.00	186,551.00	58,844.00	5,932.00	4,278.00	154,740.00	(15,072.00)
Other State Revenue	8300-8599		46,795.00	14,809.00	44,826.00	24,202.00	43,969.00	143,849.00	112,794.00	(35,533.00)
Other Local Revenue	8600-8799		2,728.00	7,760.00	50,125.00	9,628.00	13,968.00	21,086.00	10,805.00	34,994.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			142,476.00	164,341.00	440,132.00	830,133.00	4,053,478.00	16,626,728.00	1,006,820.00	1,284,969.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		212,148.00	1,595,420.00	1,578,099.00	1,585,010.00	1,728,367.00	1,611,700.00	1,683,060.00	1,635,033.00
Classified Salaries	2000-2999		267,100.00	452,158.00	440,114.00	436,275.00	526,236.00	450,750.00	456,931.00	478,834.00
Employee Benefits	3000-3999		226,333.00	884,042.00	870,731.00	857,905.00	946,446.00	919,635.00	918,680.00	938,971.00
Books and Supplies	4000-4999		282,428.00	387,746.00	211,364.00	157,913.00	148,640.00	123,657.00	194,334.00	134,977.00
Services	5000-5999		553,441.00	417,360.00	419,697.00	425,841.00	315,203.00	363,926.00	411,096.00	417,493.00
Capital Outlay	6000-6599		1,645.00	3,964.00		1,271.00	4,746.00	21,463.00	1,705.00	5,551.00
Other Outgo	7000-7499		4,974.00		8,205.00	3,564.00	1,182.00	1,793.00	1,793.00	
Interfund Transfers Out	7600-7629				127,684.00	139,420.00	36,481.00	61,041.00	87,105.00	6,384.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,548,069.00	3,740,690.00	3,655,894.00	3,607,199.00	3,707,301.00	3,553,965.00	3,754,704.00	3,617,243.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(105,570.00)								
Accounts Receivable	9200-9299	(2,654,714.00)	95,558.00	155,918.00	497,765.00	79,125.00		174,308.00	29,344.00	88,608.00
Due From Other Funds	9310	(100,000.00)								
Stores	9320									
Prepaid Expenditures	9330	(44,096.00)					5,816.00	(2,982.00)		
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(2,904,380.00)	95,558.00	155,918.00	497,765.00	79,125.00	5,816.00	171,326.00	29,344.00	88,608.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	3,696,848.00	1,565,383.00	(159,288.00)	(47,212.00)	(133,822.00)	(142,264.00)	(127,228.00)	(120,514.00)	(123,916.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	119,188.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		3,816,036.00	1,565,383.00	(159,288.00)	(47,212.00)	(133,822.00)	(142,264.00)	(127,228.00)	(120,514.00)	(123,916.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(6,720,416.00)	(1,469,825.00)	315,206.00	544,977.00	212,947.00	148,080.00	298,554.00	149,858.00	212,524.00
E. NET INCREASE/DECREASE (B - C + D)			(2,875,418.00)	(3,261,143.00)	(2,670,785.00)	(2,564,119.00)	494,257.00	13,371,317.00	(2,598,026.00)	(2,119,750.00)
F. ENDING CASH (A + E)			11,077,081.11	7,815,938.11	5,145,153.11	2,581,034.11	3,075,291.11	16,446,608.11	13,848,582.11	11,728,832.11
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		11,728,832.11	9,756,097.11	19,242,511.11	16,607,706.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	121,499.00	40,101.00	29,771.00	137,333.00	0.00		892,411.00	892,411.00
Property Taxes	8020-8079	1,189,456.00	12,260,424.00	691,060.00	846,168.00			37,860,365.00	37,860,364.00
Miscellaneous Funds	8080-8099	56,133.00	380,356.00	60,909.00	358,513.00			981,279.00	981,278.00
Federal Revenue	8100-8299	86,813.00	51,916.00	10,108.00	636,090.00			1,224,867.00	1,224,868.00
Other State Revenue	8300-8599	61,280.00	51,623.00	150,381.00	2,291,431.00			2,950,426.00	2,950,427.00
Other Local Revenue	8600-8799	36,673.00	13,059.00	13,728.00	101,990.00			316,544.00	316,544.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,551,854.00	12,797,479.00	955,957.00	4,371,525.00	0.00	0.00	44,225,892.00	44,225,892.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,622,949.00	1,606,532.00	1,657,646.00	1,719,151.00	0.00		18,235,115.00	18,235,114.58
Classified Salaries	2000-2999	453,275.00	444,122.00	509,800.00	463,760.00			5,379,355.00	5,379,356.23
Employee Benefits	3000-3999	906,771.00	899,825.00	914,792.00	3,127,086.00			12,411,217.00	12,411,215.60
Books and Supplies	4000-4999	144,695.00	132,634.00	244,806.00	208,840.00			2,372,034.00	2,372,034.00
Services	5000-5999	426,165.00	359,032.00	397,195.00	915,518.00			5,421,967.00	5,421,965.92
Capital Outlay	6000-6599	1,695.00	6,518.00	4,518.00	81,924.00			135,000.00	135,000.00
Other Outgo	7000-7499		12,874.00	10,952.00	6,662.00			51,999.00	52,000.00
Interfund Transfers Out	7600-7629		19,457.00	5,472.00	299,975.00			783,019.00	783,019.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,555,550.00	3,480,994.00	3,745,181.00	6,822,916.00	0.00	0.00	44,789,706.00	44,789,705.33
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				(50,856.00)			(50,856.00)	
Accounts Receivable	9200-9299		38,045.00		(1,280,724.00)			(122,053.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330		(2,110.00)	(7,000.00)	(9,581.00)			(15,857.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	35,935.00	(7,000.00)	(1,341,161.00)	0.00	0.00	(188,766.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(30,961.00)	(133,994.00)	(161,419.00)	(658,668.00)			(273,903.00)	
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		(30,961.00)	(133,994.00)	(161,419.00)	(658,668.00)	0.00	0.00	(273,903.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		30,961.00	169,929.00	154,419.00	(682,493.00)	0.00	0.00	85,137.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(1,972,735.00)	9,486,414.00	(2,634,805.00)	(3,133,884.00)	0.00	0.00	(478,677.00)	(563,813.33)
F. ENDING CASH (A + E)		9,756,097.11	19,242,511.11	16,607,706.11	13,473,822.11				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,473,822.11	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			13,473,822.11	10,567,849.11	7,189,665.11	4,319,042.11	1,644,819.11	2,141,411.11	15,841,629.11	13,076,263.11
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		92,720.00	92,720.00	154,777.00	92,720.00		62,056.00	37,088.00	17,930.00
Property Taxes	8020-8079					659,211.00	4,093,825.00	16,822,156.00	667,204.00	1,228,355.00
Miscellaneous Funds	8080-8099								40,290.00	85,204.00
Federal Revenue	8100-8299		(918.00)	20,677.00	82,524.00	26,031.00	2,624.00	1,892.00	68,452.00	(6,667.00)
Other State Revenue	8300-8599		45,896.00	14,524.00	43,965.00	23,737.00	43,125.00	141,086.00	110,628.00	(34,850.00)
Other Local Revenue	8600-8799		2,728.00	7,760.00	50,125.00	9,628.00	13,968.00	21,086.00	10,805.00	34,994.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			140,426.00	135,681.00	331,391.00	811,327.00	4,153,542.00	17,048,276.00	934,467.00	1,324,966.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		216,614.00	1,629,003.00	1,611,318.00	1,618,373.00	1,764,748.00	1,645,626.00	1,718,487.00	1,669,450.00
Classified Salaries	2000-2999		277,292.00	469,411.00	456,907.00	452,922.00	546,315.00	467,949.00	474,366.00	497,105.00
Employee Benefits	3000-3999		235,333.00	919,197.00	905,357.00	892,020.00	984,082.00	956,205.00	955,212.00	976,310.00
Books and Supplies	4000-4999		280,404.00	384,954.00	209,843.00	156,776.00	147,569.00	122,767.00	192,935.00	134,006.00
Services	5000-5999		560,312.00	422,542.00	424,908.00	431,128.00	319,116.00	368,444.00	416,199.00	422,676.00
Capital Outlay	6000-6599		1,645.00	3,964.00		1,271.00	4,746.00	21,463.00	1,705.00	5,551.00
Other Outgo	7000-7499		4,974.00		8,205.00	3,564.00	1,182.00	1,793.00	1,793.00	
Interfund Transfers Out	7600-7629				130,453.00	142,443.00	37,272.00	62,365.00	88,994.00	6,523.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,576,574.00	3,829,071.00	3,746,991.00	3,698,497.00	3,805,030.00	3,646,612.00	3,849,691.00	3,711,621.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(156,426.00)								
Accounts Receivable	9200-9299	(2,776,769.00)	95,558.00	155,918.00	497,765.00	79,125.00		174,308.00	29,344.00	88,608.00
Due From Other Funds	9310	(100,000.00)								
Stores	9320									
Prepaid Expenditures	9330	(59,953.00)					5,816.00	(2,982.00)		
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(3,093,148.00)	95,558.00	155,918.00	497,765.00	79,125.00	5,816.00	171,326.00	29,344.00	88,608.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(3,970,751.00)	1,565,383.00	(159,288.00)	(47,212.00)	(133,822.00)	(142,264.00)	(127,228.00)	(120,514.00)	(123,916.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	238,376.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		(3,732,375.00)	1,565,383.00	(159,288.00)	(47,212.00)	(133,822.00)	(142,264.00)	(127,228.00)	(120,514.00)	(123,916.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		639,227.00	(1,469,825.00)	315,206.00	544,977.00	212,947.00	148,080.00	298,554.00	149,858.00	212,524.00
E. NET INCREASE/DECREASE (B - C + D)			(2,905,973.00)	(3,378,184.00)	(2,870,623.00)	(2,674,223.00)	496,592.00	13,700,218.00	(2,765,366.00)	(2,174,131.00)
F. ENDING CASH (A + E)			10,567,849.11	7,189,665.11	4,319,042.11	1,644,819.11	2,141,411.11	15,841,629.11	13,076,263.11	10,902,132.11
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		10,902,132.11	8,816,222.11	18,501,902.11	15,781,952.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	118,548.00	39,127.00	29,048.00	134,001.00			870,735.00	870,735.00
Property Taxes	8020-8079	1,220,527.00	12,580,691.00	709,111.00	868,272.00			38,849,352.00	38,849,352.00
Miscellaneous Funds	8080-8099	56,190.00	380,740.00	60,970.00	358,874.00			982,268.00	982,268.00
Federal Revenue	8100-8299	38,403.00	22,966.00	4,472.00	281,387.00			541,843.00	541,843.00
Other State Revenue	8300-8599	60,103.00	50,632.00	147,492.00	2,247,420.00			2,893,758.00	2,893,758.00
Other Local Revenue	8600-8799	36,673.00	13,059.00	13,728.00	101,990.00			316,544.00	316,544.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,530,444.00	13,087,215.00	964,821.00	3,991,944.00	0.00	0.00	44,454,500.00	44,454,500.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,657,111.00	1,640,349.00	1,692,538.00	1,755,339.00			18,618,956.00	18,618,956.00
Classified Salaries	2000-2999	470,571.00	461,068.00	529,252.00	481,455.00			5,584,613.00	5,584,613.00
Employee Benefits	3000-3999	942,830.00	935,608.00	951,170.00	3,251,439.00			12,904,763.00	12,904,763.00
Books and Supplies	4000-4999	143,653.00	131,679.00	243,043.00	207,329.00			2,354,958.00	2,354,958.00
Services	5000-5999	431,455.00	363,489.00	402,126.00	926,883.00			5,489,278.00	5,489,278.00
Capital Outlay	6000-6599	1,695.00	6,518.00	4,518.00	81,924.00			135,000.00	135,000.00
Other Outgo	7000-7499		12,874.00	10,952.00	6,663.00			52,000.00	52,000.00
Interfund Transfers Out	7600-7629		19,879.00	5,591.00	306,480.00			800,000.00	800,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,647,315.00	3,571,464.00	3,839,190.00	7,017,512.00	0.00	0.00	45,939,568.00	45,939,568.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				(50,856.00)			(50,856.00)	
Accounts Receivable	9200-9299		38,045.00		(1,280,724.00)			(122,053.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330		(2,110.00)	(7,000.00)	(9,581.00)			(15,857.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	35,935.00	(7,000.00)	(1,341,161.00)	0.00	0.00	(188,766.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(30,961.00)	(133,994.00)	(161,419.00)	(658,668.00)			(273,903.00)	
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		(30,961.00)	(133,994.00)	(161,419.00)	(658,668.00)	0.00	0.00	(273,903.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		30,961.00	169,929.00	154,419.00	(682,493.00)	0.00	0.00	85,137.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,085,910.00)	9,685,680.00	(2,719,950.00)	(3,708,061.00)	0.00	0.00	(1,399,931.00)	(1,485,068.00)
F. ENDING CASH (A + E)		8,816,222.11	18,501,902.11	15,781,952.11	12,073,891.11				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,073,891.11	

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: SHUSD Vintage Hall, 465 Main St., St. Helena, CA

Date: May 8, 2023-May 18, 2023

Adoption Date: June 15, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: SHUSD Vintage Hall, 465 Main Street, St. Helena, CA

Date: Thursday, May 18, 2023

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Andrea Stubbs

Title: Chief Business Official

Telephone: 707-967-2704

E-mail: astubbs@sthelenaunified.org

Criteria and Standards Review Summary

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

CRITERIA 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
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) 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
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:	<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X	
				X	
S9	Local Control and Accountability Plan (LCAP)		<ul style="list-style-type: none"> • 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
				06/15/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?			X
ADDITIONAL FISCAL INDICATORS				No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?			X
A4	New Charter Schools Impacting 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
ADDITIONAL FISCAL INDICATORS (continued)				No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		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:

Self-insured through the North Bay Schools Insurance Authority

_____ 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: Andrea Stubbs
Title: Chief Business Official
Telephone: 707-967-2704
E-mail: astubbs@sthelenaunified.org

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	17,706,747.72	301	0.00	303	17,706,747.72	305	6,617.00	0.00	307	17,706,747.72	309
2000 - Classified Salaries	5,184,939.29	311	0.00	313	5,184,939.29	315	134,157.45	134,021.00	317	5,050,918.29	319
3000 - Employee Benefits	12,819,535.59	321	258,158.84	323	12,561,376.75	325	100,403.28	99,501.00	327	12,461,875.75	329
4000 - Books, Supplies Equip Replace. (6500)	2,169,566.00	331	0.00	333	2,169,566.00	335	385,060.00	48,928.00	337	2,120,638.00	339
5000 - Services. . . & 7300 - Indirect Costs	5,824,828.92	341	480,419.00	343	5,344,409.92	345	494,222.00	259,080.00	347	5,085,329.92	349
TOTAL					42,967,039.68	365			TOTAL	42,425,509.68	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	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		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
b. Less: Teacher and Instructional Aide Salaries and		396

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

Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	22,729,252.07	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.	53.57%	
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)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	53.57%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.43%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	42,425,509.68	
5. Deficiency Amount (Part III, Line 3 times Line 4)	606,684.79	

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

The district provides home-to-school transportation (Function 3600). Reductions are for transportation expenditures in 2022-23.

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	18,235,114.58	301	0.00	303	18,235,114.58	305	7,500.00		307	18,227,614.58	309		
2000 - Classified Salaries	5,379,356.23	311	0.00	313	5,379,356.23	315	184,517.85		317	5,194,838.38	319		
3000 - Employee Benefits	12,411,215.60	321	328,735.92	323	12,082,479.68	325	172,149.04		327	11,910,330.64	329		
4000 - Books, Supplies Equip Replace. (6500)	2,372,034.00	331	25,000.00	333	2,347,034.00	335	344,692.00		337	2,002,342.00	339		
5000 - Services. . . & 7300 - Indirect Costs	5,421,965.92	341	303,949.00	343	5,118,016.92	345	475,950.00		347	4,642,066.92	349		
TOTAL					43,162,001.41	365	TOTAL					41,977,192.52	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	0.00
10. Other Benefits (EC 22310).	3901 & 3902	12,322.42
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		22,902,250.66
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
b. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	22,902,250.66	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.	54.56%	
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)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	54.56%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.44%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	41,977,192.52	
5. Deficiency Amount (Part III, Line 3 times Line 4)	184,699.65	

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

Budget, July 1
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	64,535,521.00		64,535,521.00	1,868,942.00	3,543,984.00	62,860,479.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	35,926,719.00		35,926,719.00		16,323,402.00	19,603,317.00	
Total/Net OPEB Liability	6,068,748.00		6,068,748.00		799,646.00	5,269,102.00	
Compensated Absences Payable	31,876.00		31,876.00		3,076.00	28,800.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	106,562,864.00	0.00	106,562,864.00	1,868,942.00	20,670,108.00	87,761,698.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	48,157,070.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,039,507.31
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	249,208.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	183,048.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,132,862.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	197,606.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,762,724.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	404,176.38
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				41,759,015.59
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,055.97
B. Expenditures per ADA (Line I.E divided by Line II.A)				39,545.65
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.)			37,904,674.86	30,815.06
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)			37,904,674.86	30,815.06
B. Required effort (Line A.2 times 90%)			34,114,207.37	27,733.55

C. Current year expenditures (Line I.E and Line II.B)	41,759,015.59	39,545.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	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 payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,116,251.44
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, 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 payroll (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) 34,336,812.32

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) 3.25%

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. 0.00

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) 2,206,280.66
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 281,388.58

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
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)	148,029.86
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)	2,665,699.10
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,665,699.10
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	25,788,836.29
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,115,102.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,699,847.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	630,961.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	249,208.00
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)	896,138.38
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)	20,217.00
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)	4,406,735.05
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)	225,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	27,413.00
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)	791,114.38
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)	41,850,572.80
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)	6.37%
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) (Line A10 divided by Line B19)	6.37%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	2,665,699.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.75%) 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 (6.75%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 6.75%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
------	----------	--	--	-----------

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	198,175.00		0.00	198,175.00
2. State Lottery Revenue	8560	207,793.00		84,447.00	292,240.00
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)		405,968.00	0.00	84,447.00	490,415.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,617.00		0.00	6,617.00
2. Classified Salaries	2000-2999	136.00		0.00	136.00
3. Employee Benefits	3000-3999	902.00		0.00	902.00
4. Books and Supplies	4000-4999	239,050.00		78,596.00	317,646.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	18,567.00			18,567.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			5,851.00	5,851.00
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)		265,272.00	0.00	84,447.00	349,719.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	140,696.00	0.00	0.00	140,696.00
D. COMMENTS:					
<p>\$5,851 was spent on digital licensing for teacher materials, from a textbook publisher (Houghton Mifflin Harcourt Publishing).</p>					

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	38,752,775.00	2.50%	39,721,077.00	2.95%	40,890,962.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	246,531.00	0.00%	246,531.00	0.00%	246,531.00
4. Other Local Revenues	8600-8799	87,800.00	0.00%	87,800.00	0.00%	87,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,669,356.00)	0.00%	(4,669,356.00)	0.00%	(4,669,356.00)
6. Total (Sum lines A1 thru A5c)		34,417,750.00	2.81%	35,386,052.00	3.31%	36,555,937.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,976,217.73		16,409,170.73
b. Step & Column Adjustment				319,524.00		328,183.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				113,429.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,976,217.73	2.71%	16,409,170.73	2.00%	16,737,353.73
2. Classified Salaries						
a. Base Salaries				4,069,596.12		4,248,658.12
b. Step & Column Adjustment				81,392.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				97,670.00		84,973.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,069,596.12	4.40%	4,248,658.12	2.00%	4,333,631.12
3. Employee Benefits	3000-3999	8,718,554.06	4.81%	9,137,488.00	3.54%	9,461,315.00
4. Books and Supplies	4000-4999	1,350,414.00	2.77%	1,387,820.00	17.93%	1,636,630.00
5. Services and Other Operating Expenditures	5000-5999	3,787,583.92	2.77%	3,892,500.00	2.49%	3,989,423.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	783,019.00	2.17%	800,000.00	0.00%	800,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,737,384.83	3.43%	35,927,636.85	3.01%	37,010,352.85

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)		(319,634.83)		(541,584.85)		(454,415.85)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,657,923.25		10,338,288.42		9,796,703.57
2. Ending Fund Balance (Sum lines C and D1)		10,338,288.42		9,796,703.57		9,342,287.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,000,000.00		5,000,000.00		5,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,342,615.00		1,378,187.00		1,392,861.00
2. Unassigned/Unappropriated	9790	3,975,673.42		3,398,516.57		2,929,426.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,338,288.42		9,796,703.57		9,342,287.72
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,342,615.00		1,378,187.00		1,392,861.00
c. Unassigned/Unappropriated	9790	3,975,673.42		3,398,516.57		2,929,426.72
(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	3,571,109.00		3,571,109.00		3,571,109.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,889,397.42		8,347,812.57		7,893,396.72
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.						
See full 2023-24 Original Budget Board packet for full assumptions.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	981,278.00	0.00%	981,278.00	0.00%	981,278.00
2. Federal Revenues	8100-8299	1,224,868.00	-55.76%	541,843.00	0.00%	541,843.00
3. Other State Revenues	8300-8599	2,703,896.00	-2.10%	2,647,227.00	0.00%	2,647,227.00
4. Other Local Revenues	8600-8799	228,744.00	0.00%	228,744.00	-10.49%	204,744.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,669,356.00	0.00%	4,669,356.00	0.00%	4,669,356.00
6. Total (Sum lines A1 thru A5c)		9,808,142.00	-7.54%	9,068,448.00	-0.26%	9,044,448.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,258,896.85		2,209,784.85
b. Step & Column Adjustment				45,178.00		44,196.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(94,290.00)		(133,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,258,896.85	-2.17%	2,209,784.85	-4.02%	2,120,980.85
2. Classified Salaries						
a. Base Salaries				1,309,760.11		1,335,955.11
b. Step & Column Adjustment				26,195.00		26,719.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,309,760.11	2.00%	1,335,955.11	2.00%	1,362,674.11
3. Employee Benefits	3000-3999	3,692,661.54	2.02%	3,767,275.00	0.82%	3,798,337.00
4. Books and Supplies	4000-4999	1,021,620.00	-5.33%	967,138.00	-46.50%	517,432.00
5. Services and Other Operating Expenditures	5000-5999	1,634,382.00	-2.30%	1,596,778.00	-5.94%	1,501,982.00
6. Capital Outlay	6000-6999	135,000.00	0.00%	135,000.00	0.00%	135,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,052,320.50	-0.40%	10,011,930.96	-5.75%	9,436,405.96
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(244,178.50)		(943,482.96)		(391,957.96)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,382,499.91		2,138,321.41		1,194,838.45
2. Ending Fund Balance (Sum lines C and D1)		2,138,321.41		1,194,838.45		802,880.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,138,323.62		1,194,838.45		802,880.49
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	(2.21)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,138,321.41		1,194,838.45		802,880.49
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See 2023-24 Original Budget, full Board package, for assumptions.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,734,053.00	2.44%	40,702,355.00	2.87%	41,872,240.00
2. Federal Revenues	8100-8299	1,224,868.00	-55.76%	541,843.00	0.00%	541,843.00
3. Other State Revenues	8300-8599	2,950,427.00	-1.92%	2,893,758.00	0.00%	2,893,758.00
4. Other Local Revenues	8600-8799	316,544.00	0.00%	316,544.00	-7.58%	292,544.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		44,225,892.00	0.52%	44,454,500.00	2.58%	45,600,385.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,235,114.58		18,618,955.58
b. Step & Column Adjustment				364,702.00		372,379.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				19,139.00		(133,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,235,114.58	2.10%	18,618,955.58	1.29%	18,858,334.58
2. Classified Salaries						
a. Base Salaries				5,379,356.23		5,584,613.23
b. Step & Column Adjustment				107,587.00		26,719.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				97,670.00		84,973.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,379,356.23	3.82%	5,584,613.23	2.00%	5,696,305.23
3. Employee Benefits	3000-3999	12,411,215.60	3.98%	12,904,763.00	2.75%	13,259,652.00
4. Books and Supplies	4000-4999	2,372,034.00	-0.72%	2,354,958.00	-8.53%	2,154,062.00
5. Services and Other Operating Expenditures	5000-5999	5,421,965.92	1.24%	5,489,278.00	0.04%	5,491,405.00
6. Capital Outlay	6000-6999	135,000.00	0.00%	135,000.00	0.00%	135,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	783,019.00	2.17%	800,000.00	0.00%	800,000.00
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)		44,789,705.33	2.57%	45,939,567.81	1.10%	46,446,758.81
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(563,813.33)		(1,485,067.81)		(846,373.81)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,040,423.16		12,476,609.83		10,991,542.02
2. Ending Fund Balance (Sum lines C and D1)		12,476,609.83		10,991,542.02		10,145,168.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	2,138,323.62		1,194,838.45		802,880.49
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,000,000.00		5,000,000.00		5,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,342,615.00		1,378,187.00		1,392,861.00
2. Unassigned/Unappropriated	9790	3,975,671.21		3,398,516.57		2,929,426.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,476,609.83		10,991,542.02		10,145,168.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,342,615.00		1,378,187.00		1,392,861.00
c. Unassigned/Unappropriated	9790	3,975,673.42		3,398,516.57		2,929,426.72
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.21)		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	3,571,109.00		3,571,109.00		3,571,109.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,889,395.21		8,347,812.57		7,893,396.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.85%		18.17%		16.99%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		1,055.97		1,055.97		1,055.97
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		44,789,705.33		45,939,567.81		46,446,758.81
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)						
		44,789,705.33		45,939,567.81		46,446,758.81
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)						
		1,343,691.16		1,378,187.03		1,393,402.76
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)						
		1,343,691.16		1,378,187.03		1,393,402.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	3,100.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	3,132,862.00		
Fund Reconciliation							100,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,100.00)	0.00	0.00				
Other Sources/Uses Detail					209,521.00	0.00		
Fund Reconciliation							0.00	600,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,300,000.00		
Fund Reconciliation							500,000.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,923,341.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,100.00	(3,100.00)	0.00	0.00	6,432,862.00	6,432,862.00	600,000.00	600,000.00

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	783,019.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					483,019.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	783,019.00	783,019.00		

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Saint Helena Unified

Napa County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6053-0-0000-0000-9740	6053	9740	\$45,875.00

Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Saint Helena Unified

Napa County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6053-0-0000-0000-9791	6053	9791	\$45,875.00