

# 2023-2024 ADOPTED BUDGET



PRESENTED BY: JOHN BARTOLOME  
CHIEF BUSINESS OFFICIAL

PREPARED BY: MOLLY KOLER  
DIRECTOR OF BUSINESS & FISCAL SERVICES

GOVERNING BOARD:  
Michelle Wing, President  
Mark Nelson, Clerk  
Leffler Brown, Trustee  
Shirley Johnson, Trustee  
Eric Martin, Trustee

June 5, 2023

# COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

## 2023-24 ADOPTED BUDGET

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SECTION I.  
NARRATIVE

# **Cotati-Rohnert Park Unified School District**

## **2023-24 Proposed Budget Report and Multiyear Fiscal Projection**

Public Hearing – June 5, 2023

Adoption – June 20, 2023

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2022-23 through 2024-25 specific to the Cotati-Rohnert Park Unified School District.

### **Governor's Revised State Budget Proposal "May Revision"**

Governor Newsom released his proposed Revised State budget on May 12th for the upcoming 2023-24 fiscal year. State revenue projections continue to be less than what was projected in January resulting in a \$31.5 billion budget shortage, which increased (worsened) by \$9.3 billion since January estimates. Due to the tax filing deadline being in October 2023 instead of in April 2023, the Governor estimates that \$42 billion of projected revenue, which represents 19% of state general fund May Revision revenues, will be recognized in the fall. Further, the Governor is not anticipating a recession; rather, he is projecting that the U.S. economy will grow at a slower pace.

The Proposition 98 Guarantee continues to be in Test I for 2023-24. K-14 Education receives approximately 40% of general fund revenues under the Test I guarantee. Therefore, as a result of a decrease in state general fund revenues, the Proposition 98 minimum guarantee decreased. Fortunately, increases in property taxes of \$967 million helped offset the \$3.17 billion decrease of the Proposition 98 general fund portion from January to May.

Despite the revenue shortfalls and increased obligations worsening the Proposition 98 deficit since January, the Governor is not proposing to withdraw any funds from the Rainy-Day fund; not deferring apportionments; nor applying a deficit factor to the cost-of-living adjustment. However, if conditions get worse, the above actions may need to be considered. Unfortunately, the Governor is proposing reductions to the current year one-time Arts, Music, and Instructional Materials Block Grant and one-time Learning Recovery Emergency Block Grant to help afford on-going funding.

In addition, due to unanticipated capital gains tax receipts, the states obligation to fund the Proposition 98 reserve increased from January to May despite general fund revenues/Proposition 98 revenues declining. Therefore, the cumulative reserve balance will be \$10.7 billion in 2023-24

As a result of the passage of Proposition 2, which established various conditions when the state is required to deposit funds into the Public School System Stabilization Account (rainy day fund), non-exempt school districts (discussed further below) will need to take the necessary action to ensure their unassigned and assigned reserves are not greater than 10% since the total amount deposited by the State is anticipated at 11.3%, which exceeds 3% of K-12 Proposition 98 funding.

### **Local Control Funding Formula Factors**

The statutory cost-of-living adjustment (COLA) for 2023-24 is 8.22%, which is estimated to cost approximately \$4.0 billion. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

<b>Description</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>LCFF COLAs (23-24 Gov. Proposal)</b>	8.13%	3.54%	3.31%
<b>LCFF COLAs (23-24 May Revision)</b>	8.22%	3.94%	3.29%

### **Arts, Music, and Instructional Materials Discretionary Block Grant**

As presented in the Governor’s January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34%. The Governor’s May Revision proposes a revised reduction of approximately 51% instead, which equals the amount remaining to be apportioned. Therefore, the Cotati-Rohnert Park Unified School District has suspended any further activity until the 2023-24 state budget is enacted.

### **Learning Recovery Emergency Block Grant**

The Governor’s May proposal also includes a reduction to the one-time Learning Recovery Block Grant by 32%. This reduction was not part of the Governor’s January budget proposal, and the original allocation was fully apportioned during the Winter and Spring. Therefore, the District will hold back spending \$1.9 million of the \$5.9 million received of the Learning Recovery Block Grant. The spending deadline is June 30, 2028 for these funds. Additionally, any amounts recaptured will be set up as a payable since the California Department of Education (CDE) will be expecting the funds to be returned. In the event that CDE reduces future principal apportionments in response to the reduction, the payable will be carried over and reclassified as principal apportionment revenue for 2023-24.

### **Arts and Music Education Funding (Proposition 28)**

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The estimated appropriation for the AMS program is \$933 million. However, since funding levels are dependent on the prior year Proposition 98, and key provisions still need clarification, the Cotati-Rohnert Park Unified School District has not included the AMS program in its 2023-24 proposed budget. The AMS program will be reflected in its First Interim once further clarity is provided.

## **Other Proposed Governor's Budget Components**

Illustrated below is a summary of other budget proposals contained in the May Revise.

- The following programs are projected to continue in the same manner as contained in the Governor's budget presented in January:
  - Expanded Learning Opportunities Program
    - Governor maintains the funding level but proposes a 21-22 allocation carryover extension
  - Universal School Meals
  - Transportation
  - College and Career Pathways
  - Community Schools
  - Accountability System & LCFF Equity Multiplier
- The following programs proposed to receive the 8.22% COLA:
  - Special Education
  - Preschool, Child Care, and Development Programs
  - Child Nutrition
  - Adult Education Block Grant
  - Mandate Block Grant
  - Foster Youth Programs
  - American Indian Education Centers & Early Childhood Education Program
- \$597 million ongoing for Transitional Kindergarten
  - The May Revise amount was reduced by approximately \$43 million due to reduced enrollment.
  - The required budget appropriation for the shift to 1:10 is unfunded, leaving 1:12 ratio applicable for 2023-24
- \$3.5 million ongoing for Narcan at middle and high schools
- \$2.0 Equity Leads to assist LEAs in addressing disparities
- \$1.0 million of one-time funding to evaluate and approve screening instruments
- \$250 million one-time for literacy coaches
- \$100 million for cultural experiences for high school seniors

## **President Biden's 2024 Education Proposals**

The Biden Administration proposed the following federal funding:

- \$22.2 billion (\$3.0 billion increase) for Title I Initiatives
- \$44.2 billion (\$2.1 billion increase) for Early Learning
- \$600 billion over ten years for Preschool Partnerships
- \$1.49 billion for additional priorities consisting of mental health support, professional development, and community schools and career-connected high schools
- \$16.8 billion (\$2.1 billion increase) for IDEA - Basic
- \$502.6 million (\$82.6 million increase) for IDEA - Preschool
- \$932.0 million (\$400 million increase) for IDEA - Infants & Toddlers
- \$304 million for IDEA – Personnel Preparation (train & retain)

Please note that the Cotati-Rohnert Park Unified School District has not incorporated any of the above provisions in its proposed budget due to multiple uncertainties (i.e. whether it will pass, amounts per LEA/organization, timing & manner of disbursements, etc.).

## **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
  - (i) High school districts with an average daily attendance greater than 300 pupils.
  - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
  - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

## **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year

- The State must notify local educational agencies when the conditions are and are no longer applicable
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement**

Since all conditions have been met regarding enacting LEA reserve cap, LEAs have the statutory reserve cap described above beginning 2022-23. More than likely the limit will be in place for subsequent years; therefore, applicable school districts may need to spend down their reserves **and/or** commit funds.

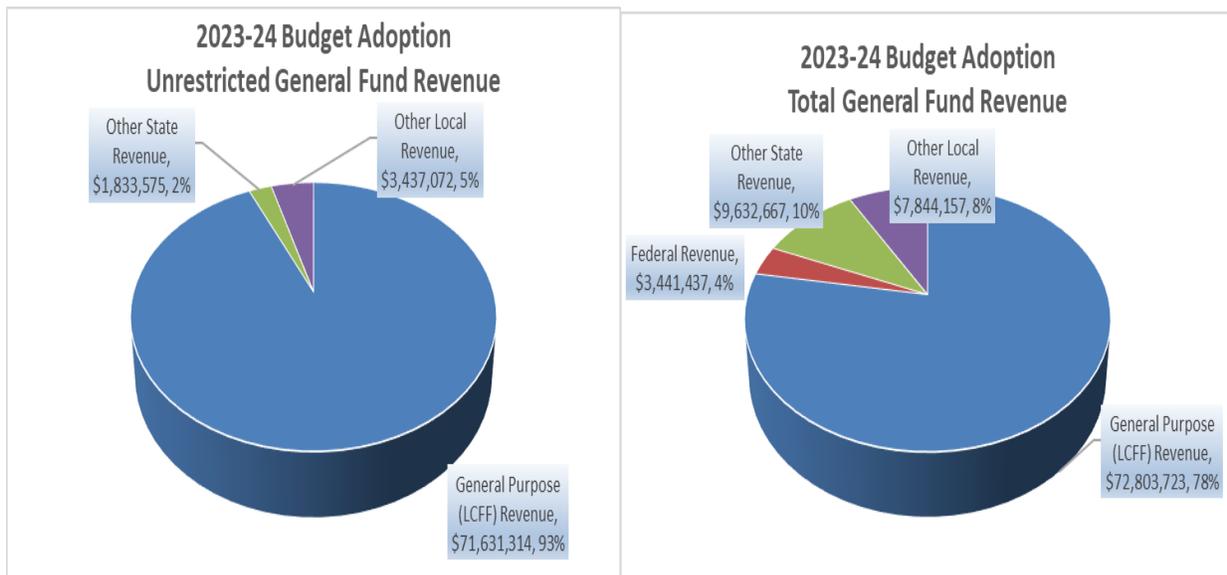
**2023-24 Cotati-Rohnert Park Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 5,711.74 (excludes COE ADA of 31.93).
  - Due to increasing enrollment the funded ADA will be based on the current year funded ADA of 5,743.67
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 47.28%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$3,044 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$37.81 for K-8 ADA and \$72.84 for 9-12 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

## General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$71,631,314	\$72,803,723
Federal Revenue	\$0	\$3,441,437
Other State Revenue	\$1,833,575	\$9,632,667
Other Local Revenue	\$3,437,072	\$7,844,157
<b>TOTAL</b>	<b>\$76,901,961</b>	<b>\$93,721,984</b>



## Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting

- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

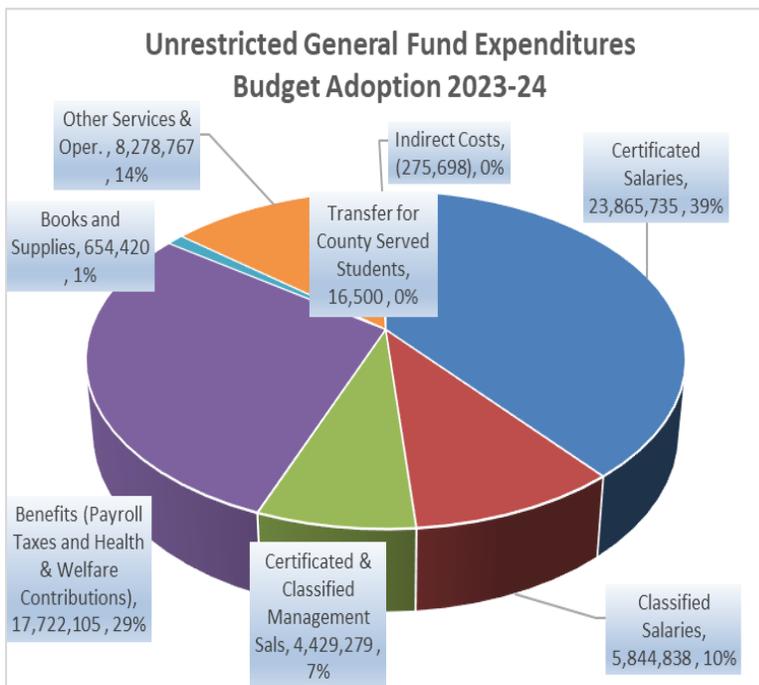
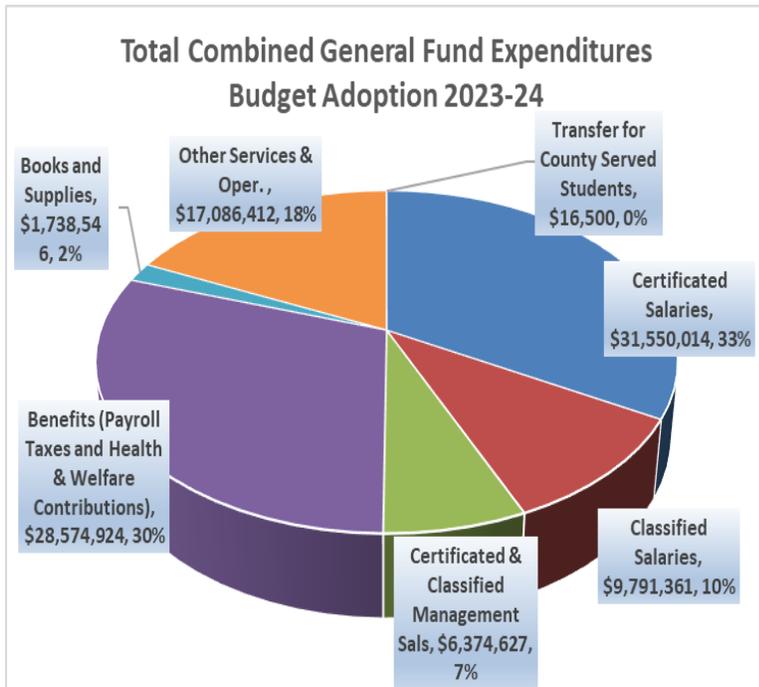
<b>Education Protection Account (EPA)</b>	
<b>Budget Adoption</b>	
<b>Fiscal Year Ending June 30, 2024</b>	
<b>EPA Revenues:</b>	
Estimated EPA Funds	\$ 12,198,977
<b>EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 10,002,441
Certificated Instructional Benefits	\$ 2,196,536
<b>Total</b>	<b><u>\$ 12,198,977</u></b>

#### Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 86% of the District’s unrestricted budget, and approximately 80% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	23,865,735	\$31,550,014
Classified Salaries	5,844,838	\$9,791,361
Certificated & Classified Management Sals	4,429,279	\$6,374,627
Benefits (Payroll Taxes and Health & Welfare Contributions)	17,722,105	\$28,574,924
Books and Supplies	654,420	\$1,738,546
Other Services & Oper.	8,278,767	\$17,086,412
Transfer for County Served Students	16,500	\$16,500
Equipment > \$5,000	0	\$0
Indirect Costs	(275,698)	\$0
<b>TOTAL</b>	<b>60,535,946</b>	<b>\$95,132,384</b>

Following is a graphical representation of expenditures by percentage:



**General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

<b>CRPUSD Contributions to Restricted</b>	<b>Amount</b>
Special Ed IDEA	14,602,132
Routine Restricted Maintenance	1,675,625
<b>Total Contributions</b>	<b>16,277,757</b>

**General Fund Summary**

The District’s 2023-24 General Fund projects a total operating deficit of \$350,400 resulting in an estimated ending fund balance of \$17.8 million. The components of the District’s fund balance are as follows: revolving cash & other nonspendables - \$12,391; restricted programs - \$10.7 million; assignments - \$300,000; economic uncertainty - \$3.7 million; unassigned - \$3.0 million. Illustrated below is a detail description of the fund balance components.

<b>General Fund Components</b> Description	<b>2023-24 Adopted Budget</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
<b>NONSPENDABLE</b>			
Revolving Cash	\$ 12,391	\$ -	\$ 12,391
<b>Total - NONSPENDABLE</b>	<b>12,391</b>	<b>-</b>	<b>12,391</b>
<b>TOTAL - RESTRICTED</b>	<b>\$ -</b>	<b>\$ 10,748,958</b>	<b>\$ 10,748,958</b>
<b>ASSIGNED</b>			
Instructional Materials Reserve	300,000		300,000
	-		-
<b>Total - Assigned</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>UNASSIGNED</b>			
Economic Uncertainty Reserve (3% State + 1%)	3,762,895		3,762,895
Unappropriated	3,040,121		3,040,121
<b>TOTAL - UNASSIGNED</b>	<b>\$ 6,803,016</b>	<b>\$ -</b>	<b>\$ 6,803,016</b>
<b>TOTAL - FUND BALANCE</b>	<b>\$ 7,115,407</b>	<b>\$ 10,748,958</b>	<b>\$ 17,864,365</b>

**Cash Flow**

Per the enclosed cash flow schedule, the District is anticipating the need to borrow \$5 million from its other Funds until the District receives its property taxes in December/January. This is needed to maintain positive monthly cash balances during the fiscal year. Cash will be closely monitored to ensure the District is liquid in order to satisfy its obligations.

## Multivear Projection

### ***General Planning Factors:***

Illustrated below are the latest primary funding factors from the enacted state budget.

<b><i>Planning Factor</i></b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Dept of Finance Statutory COLA</b>	6.56%	8.22%	3.94%	3.29%
<b>Local Control Funding Formula (LCFF) COLA</b>	6.56%	8.22%	3.94%	3.29%
<b>Additional LCFF Investment</b>	6.70%	N/A	N/A	N/A
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	25.37%	26.68%	27.70%	28.30%
<b>SUI Employer Rates</b>	0.50%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$170	\$170	\$170	\$170
<b>Lottery – Prop. 20 per ADA</b>	\$67	\$67	\$67	\$67
<b>Universal Transitional Kindergarten/ADA</b>	\$2,813	\$3,044	\$3,164	\$3,268
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$34.94	\$37.81	\$39.30	\$40.59
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$67.31	\$72.84	\$75.71	\$78.20
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$18.34	\$19.85	\$20.63	\$21.31
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$50.98	\$55.17	\$57.34	\$59.23
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo			

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

### ***Revenue Assumptions:***

Per enrollment trends, the District continues to anticipate growth in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. The District projects that its parcel tax will be renewed for the 2025-26 fiscal year and subsequent fiscal years. State revenue is expected to decrease due to the reduction of various program revenues.

### ***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 1.5% each year. Classified step costs are expected to increase by 1.5% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2024-25 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to remain constant. Contributions to restricted programs are expected to increase for 2024-25 and beyond due to projected increases in salary and benefits and other contract services increases for restricted programs that receive support from the unrestricted general fund (special education & routine restricted maintenance).

***Estimated Ending Fund Balances:***

During 2024-25, the District estimates that the General Fund a total operating surplus of \$157K resulting in an ending General Fund balance of approximately \$18 million.

During 2025-26, the District estimates that the General Fund is projected to deficit spend by \$375K million resulting in an ending General Fund balance of \$17.6 million.

***Conclusion:***

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.



SECTION II.  
CERTIFICATIONS

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: CRPUSD District Office

Date: June 2, 2023

Adoption Date: June 20, 2023

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

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

Public Hearing:

Place: Rancho Cotati High School-TAG Building

Date: June 5, 2023

Time: 5:30 PM

Contact person for additional information on the budget reports:

Name: John Bartolome

Title: Chief Business Official

Telephone: 707-792-4705

E-mail: john\_bartolome@crpusd.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 (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/20/2023
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:

Redwood Empire Schools Insurance Group (RESIG)  
5760 Skyline Blvd, Windsor CA 95492

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

Signed

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

(Original signature required)

Date of Meeting: June 5, 2023

For additional information on this certification, please contact:

Name: John Bartolome  
Title: Chief Business Officer  
Telephone: 707-792-4705  
E-mail: john\_bartolome@crpusd.org



SECTION III.

GENERAL FUND – FORM 01

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	65,704,777.00	1,085,564.00	66,790,341.00	71,631,314.00	1,172,409.00	72,803,723.00	9.0%
2) Federal Revenue		8100-8299	0.00	5,658,063.00	5,658,063.00	0.00	3,441,437.00	3,441,437.00	-39.2%
3) Other State Revenue		8300-8599	1,836,379.00	18,043,518.00	19,879,897.00	1,833,575.00	7,799,092.00	9,632,667.00	-51.5%
4) Other Local Revenue		8600-8799	3,429,687.00	4,468,053.00	7,897,740.00	3,437,072.00	4,407,085.00	7,844,157.00	-0.7%
5) TOTAL, REVENUES			70,970,843.00	29,255,198.00	100,226,041.00	76,901,961.00	16,820,023.00	93,721,984.00	-6.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	24,982,002.00	8,306,162.00	33,288,164.00	27,505,872.00	9,041,317.00	36,547,189.00	9.8%
2) Classified Salaries		2000-2999	6,038,340.00	4,266,760.00	10,305,100.00	6,633,980.00	4,534,833.00	11,168,813.00	8.4%
3) Employee Benefits		3000-3999	16,102,441.00	9,657,438.00	25,759,879.00	17,722,105.00	10,852,819.00	28,574,924.00	10.9%
4) Books and Supplies		4000-4999	1,373,708.00	2,132,095.00	3,505,803.00	654,420.00	1,084,126.00	1,738,546.00	-50.4%
5) Services and Other Operating Expenditures		5000-5999	7,821,572.00	12,265,633.00	20,087,205.00	8,278,767.00	8,807,645.00	17,086,412.00	-14.9%
6) Capital Outlay		6000-6999	0.00	68,222.00	68,222.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,507.00	0.00	36,507.00	16,500.00	0.00	16,500.00	-54.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(207,989.00)	207,989.00	0.00	(275,698.00)	275,698.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,146,581.00	36,904,299.00	93,050,880.00	60,535,946.00	34,596,438.00	95,132,384.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,824,262.00	(7,649,101.00)	7,175,161.00	16,366,015.00	(17,776,415.00)	(1,410,400.00)	-119.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	700,000.00	700,000.00	0.00	1,060,000.00	1,060,000.00	51.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,422,646.00)	14,422,646.00	0.00	(16,277,757.00)	16,277,757.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,422,646.00)	15,122,646.00	700,000.00	(16,277,757.00)	17,337,757.00	1,060,000.00	51.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			401,616.00	7,473,545.00	7,875,161.00	88,258.00	(438,658.00)	(350,400.00)	-104.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,625,533.00	3,714,071.00	10,339,604.00	7,027,149.00	11,187,616.00	18,214,765.00	76.2%
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)			6,625,533.00	3,714,071.00	10,339,604.00	7,027,149.00	11,187,616.00	18,214,765.00	76.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,625,533.00	3,714,071.00	10,339,604.00	7,027,149.00	11,187,616.00	18,214,765.00	76.2%
2) Ending Balance, June 30 (E + F1e)			7,027,149.00	11,187,616.00	18,214,765.00	7,115,407.00	10,748,958.00	17,864,365.00	-1.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,187,616.00	11,187,616.00	0.00	10,748,958.00	10,748,958.00	-3.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,022,149.00	0.00	7,022,149.00	7,115,407.00	0.00	7,115,407.00	1.3%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	26,110,461.20	(4,974,914.20)	21,135,547.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
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	0.00	0.00				
3) Accounts Receivable		9200	4,298.86	0.00	4,298.86				
4) Due from Grantor Government		9290	2,984,791.24	1,422,810.74	4,407,601.98				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	7,491.00	0.00	7,491.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			29,112,042.30	(3,562,103.46)	25,559,938.84				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	781,402.01	250,306.06	1,031,708.07				
2) Due to Grantor Governments		9590	2,827,899.00	0.00	2,827,899.00				
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	122,622.13	122,622.13				
6) TOTAL, LIABILITIES			3,609,301.01	372,928.19	3,982,229.20				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			25,502,741.29	(3,925,031.65)	21,577,709.64				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	28,278,706.00	0.00	28,278,706.00	30,819,839.00	0.00	30,819,839.00	9.0%
Education Protection Account State Aid - Current Year		8012	6,030,146.00	0.00	6,030,146.00	12,198,977.00	0.00	12,198,977.00	102.3%
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	167,388.00	0.00	167,388.00	167,388.00	0.00	167,388.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,799,562.00	0.00	24,799,562.00	24,799,562.00	0.00	24,799,562.00	0.0%
Unsecured Roll Taxes		8042	1,048,147.00	0.00	1,048,147.00	1,048,147.00	0.00	1,048,147.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,167,600.00	0.00	1,167,600.00	1,167,600.00	0.00	1,167,600.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,499,688.00	0.00	3,499,688.00	3,573,342.00	0.00	3,573,342.00	2.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,784,919.00	0.00	2,784,919.00	308,000.00	0.00	308,000.00	-88.9%
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			67,776,156.00	0.00	67,776,156.00	74,082,855.00	0.00	74,082,855.00	9.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(2,071,379.00)	0.00	(2,071,379.00)	(2,451,541.00)	0.00	(2,451,541.00)	18.4%
Property Taxes Transfers		8097	0.00	1,085,564.00	1,085,564.00	0.00	1,172,409.00	1,172,409.00	8.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			65,704,777.00	1,085,564.00	66,790,341.00	71,631,314.00	1,172,409.00	72,803,723.00	9.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,231,588.00	1,231,588.00	0.00	1,330,114.00	1,330,114.00	8.0%
Special Education Discretionary Grants		8182	0.00	411,374.00	411,374.00	0.00	116,476.00	116,476.00	-71.7%
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		747,640.00	747,640.00		708,921.00	708,921.00	-5.2%
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		163,183.00	163,183.00		127,455.00	127,455.00	-21.9%
Title III, Part A, Immigrant Student Program	4201	8290		19,309.00	19,309.00		19,309.00	19,309.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		205,980.00	205,980.00		166,381.00	166,381.00	-19.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		55,925.00	55,925.00		49,365.00	49,365.00	-11.7%
Career and Technical Education	3500-3599	8290		37,388.00	37,388.00		37,388.00	37,388.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,785,676.00	2,785,676.00	0.00	886,028.00	886,028.00	-68.2%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	5,658,063.00	5,658,063.00	0.00	3,441,437.00	3,441,437.00	-39.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	237,149.00	0.00	237,149.00	250,000.00	0.00	250,000.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	1,025,359.00	424,228.00	1,449,587.00	975,985.00	391,291.00	1,367,276.00	-5.7%
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		350,228.00	350,228.00		305,224.00	305,224.00	-12.8%
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	573,871.00	17,269,062.00	17,842,933.00	607,590.00	7,102,577.00	7,710,167.00	-56.8%
<b>TOTAL, OTHER STATE REVENUE</b>			1,836,379.00	18,043,518.00	19,879,897.00	1,833,575.00	7,799,092.00	9,632,667.00	-51.5%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,324,691.00	0.00	1,324,691.00	1,340,000.00	0.00	1,340,000.00	1.2%
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	280,440.00	0.00	280,440.00	277,160.00	0.00	277,160.00	-1.2%
Interest		8660	85,187.00	0.00	85,187.00	40,000.00	0.00	40,000.00	-53.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,000.00	1,785.00	31,785.00	30,000.00	0.00	30,000.00	-5.6%
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									

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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,709,369.00	453,885.00	2,163,254.00	1,749,912.00	93,908.00	1,843,820.00	-14.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,012,383.00	4,012,383.00		4,313,177.00	4,313,177.00	7.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,429,687.00	4,468,053.00	7,897,740.00	3,437,072.00	4,407,085.00	7,844,157.00	-0.7%
TOTAL, REVENUES			70,970,843.00	29,255,198.00	100,226,041.00	76,901,961.00	16,820,023.00	93,721,984.00	-6.5%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	19,627,654.00	4,725,288.00	24,352,942.00	21,527,816.00	4,847,426.00	26,375,242.00	8.3%
Certificated Pupil Support Salaries		1200	1,956,973.00	888,861.00	2,845,834.00	2,216,952.00	1,034,314.00	3,251,266.00	14.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,307,111.00	1,514,912.00	4,822,023.00	3,640,137.00	1,357,038.00	4,997,175.00	3.6%
Other Certificated Salaries		1900	90,264.00	1,177,101.00	1,267,365.00	120,967.00	1,802,539.00	1,923,506.00	51.8%
TOTAL, CERTIFICATED SALARIES			24,982,002.00	8,306,162.00	33,288,164.00	27,505,872.00	9,041,317.00	36,547,189.00	9.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	310,371.00	2,572,069.00	2,882,440.00	391,580.00	2,894,647.00	3,286,227.00	14.0%
Classified Support Salaries		2200	1,891,946.00	632,717.00	2,524,663.00	1,958,831.00	641,845.00	2,600,676.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	725,705.00	433,952.00	1,159,657.00	789,142.00	588,310.00	1,377,452.00	18.8%
Clerical, Technical and Office Salaries		2400	2,379,380.00	583,641.00	2,963,021.00	2,681,108.00	380,932.00	3,062,040.00	3.3%
Other Classified Salaries		2900	730,938.00	44,381.00	775,319.00	813,319.00	29,099.00	842,418.00	8.7%
TOTAL, CLASSIFIED SALARIES			6,038,340.00	4,266,760.00	10,305,100.00	6,633,980.00	4,534,833.00	11,168,813.00	8.4%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,623,133.00	4,608,386.00	9,231,519.00	5,142,002.00	4,755,889.00	9,897,891.00	7.2%
PERS		3201-3202	1,366,410.00	1,025,572.00	2,391,982.00	1,656,411.00	1,351,201.00	3,007,612.00	25.7%
OASDI/Medicare/Alternative		3301-3302	808,854.00	436,441.00	1,245,295.00	906,527.00	519,763.00	1,426,290.00	14.5%
Health and Welfare Benefits		3401-3402	8,030,894.00	3,340,329.00	11,371,223.00	8,972,178.00	4,035,442.00	13,007,620.00	14.4%
Unemployment Insurance		3501-3502	152,630.00	59,855.00	212,485.00	16,491.00	6,516.00	23,007.00	-89.2%
Workers' Compensation		3601-3602	463,908.00	186,855.00	650,763.00	465,180.00	184,008.00	649,188.00	-0.2%
OPEB, Allocated		3701-3702	656,612.00	0.00	656,612.00	563,316.00	0.00	563,316.00	-14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,102,441.00	9,657,438.00	25,759,879.00	17,722,105.00	10,852,819.00	28,574,924.00	10.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	621,000.00	331,247.00	952,247.00	0.00	140,343.00	140,343.00	-85.3%
Books and Other Reference Materials		4200	4,195.00	107,860.00	112,055.00	4,218.00	32,787.00	37,005.00	-67.0%
Materials and Supplies		4300	671,273.00	1,625,339.00	2,296,612.00	605,054.00	864,957.00	1,470,011.00	-36.0%
Noncapitalized Equipment		4400	77,240.00	67,649.00	144,889.00	45,148.00	46,039.00	91,187.00	-37.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,373,708.00	2,132,095.00	3,505,803.00	654,420.00	1,084,126.00	1,738,546.00	-50.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	5,679,219.00	5,679,219.00	0.00	4,621,078.00	4,621,078.00	-18.6%
Travel and Conferences		5200	83,823.00	303,674.00	387,497.00	67,957.00	136,466.00	204,423.00	-47.2%
Dues and Memberships		5300	45,566.00	56,075.00	101,641.00	46,725.00	51,290.00	98,015.00	-3.6%
Insurance		5400 - 5450	1,288,935.00	6,000.00	1,294,935.00	1,178,793.00	6,000.00	1,184,793.00	-8.5%
Operations and Housekeeping Services		5500	2,357,301.00	16,329.00	2,373,630.00	2,457,866.00	16,500.00	2,474,366.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,314.00	395,538.00	593,852.00	206,536.00	389,725.00	596,261.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,000.00)	0.00	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,577,226.00	5,741,545.00	9,318,771.00	4,056,558.00	3,579,308.00	7,635,866.00	-18.1%
Communications		5900	304,407.00	67,253.00	371,660.00	298,332.00	7,278.00	305,610.00	-17.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,821,572.00	12,265,633.00	20,087,205.00	8,278,767.00	8,807,645.00	17,086,412.00	-14.9%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	68,222.00	68,222.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	68,222.00	68,222.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	36,507.00	0.00	36,507.00	16,500.00	0.00	16,500.00	-54.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			36,507.00	0.00	36,507.00	16,500.00	0.00	16,500.00	-54.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(207,989.00)	207,989.00	0.00	(275,698.00)	275,698.00	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			(207,989.00)	207,989.00	0.00	(275,698.00)	275,698.00	0.00	0.0%
TOTAL, EXPENDITURES			56,146,581.00	36,904,299.00	93,050,880.00	60,535,946.00	34,596,438.00	95,132,384.00	2.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	700,000.00	700,000.00	0.00	1,060,000.00	1,060,000.00	51.4%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	700,000.00	700,000.00	0.00	1,060,000.00	1,060,000.00	51.4%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>									
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(14,422,646.00)	14,422,646.00	0.00	(16,277,757.00)	16,277,757.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(14,422,646.00)	14,422,646.00	0.00	(16,277,757.00)	16,277,757.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(14,422,646.00)	15,122,646.00	700,000.00	(16,277,757.00)	17,337,757.00	1,060,000.00	51.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	65,704,777.00	1,085,564.00	66,790,341.00	71,631,314.00	1,172,409.00	72,803,723.00	9.0%
2) Federal Revenue		8100-8299	0.00	5,658,063.00	5,658,063.00	0.00	3,441,437.00	3,441,437.00	-39.2%
3) Other State Revenue		8300-8599	1,836,379.00	18,043,518.00	19,879,897.00	1,833,575.00	7,799,092.00	9,632,667.00	-51.5%
4) Other Local Revenue		8600-8799	3,429,687.00	4,468,053.00	7,897,740.00	3,437,072.00	4,407,085.00	7,844,157.00	-0.7%
5) TOTAL, REVENUES			70,970,843.00	29,255,198.00	100,226,041.00	76,901,961.00	16,820,023.00	93,721,984.00	-6.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	32,203,990.00	26,157,826.00	58,361,816.00	34,642,623.00	23,553,920.00	58,196,543.00	-0.3%
2) Instruction - Related Services		2000-2999	6,982,633.00	3,688,956.00	10,671,589.00	7,611,852.00	3,775,486.00	11,387,338.00	6.7%
3) Pupil Services		3000-3999	5,754,303.00	3,742,537.00	9,496,840.00	6,538,070.00	4,677,607.00	11,215,677.00	18.1%
4) Ancillary Services		4000-4999	385,593.00	98,207.00	483,800.00	414,834.00	7,028.00	421,862.00	-12.8%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	5,161,052.00	965,673.00	6,126,725.00	5,366,280.00	319,326.00	5,685,606.00	-7.2%
8) Plant Services		8000-8999	5,622,503.00	2,251,100.00	7,873,603.00	5,945,787.00	2,263,071.00	8,208,858.00	4.3%
9) Other Outgo		9000-9999	36,507.00	0.00	36,507.00	16,500.00	0.00	16,500.00	-54.8%
10) TOTAL, EXPENDITURES			56,146,581.00	36,904,299.00	93,050,880.00	60,535,946.00	34,596,438.00	95,132,384.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,824,262.00	(7,649,101.00)	7,175,161.00	16,366,015.00	(17,776,415.00)	(1,410,400.00)	-119.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	700,000.00	700,000.00	0.00	1,060,000.00	1,060,000.00	51.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,422,646.00)	14,422,646.00	0.00	(16,277,757.00)	16,277,757.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,422,646.00)	15,122,646.00	700,000.00	(16,277,757.00)	17,337,757.00	1,060,000.00	51.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			401,616.00	7,473,545.00	7,875,161.00	88,258.00	(438,658.00)	(350,400.00)	-104.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,625,533.00	3,714,071.00	10,339,604.00	7,027,149.00	11,187,616.00	18,214,765.00	76.2%
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)			6,625,533.00	3,714,071.00	10,339,604.00	7,027,149.00	11,187,616.00	18,214,765.00	76.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,625,533.00	3,714,071.00	10,339,604.00	7,027,149.00	11,187,616.00	18,214,765.00	76.2%
2) Ending Balance, June 30 (E + F1e)			7,027,149.00	11,187,616.00	18,214,765.00	7,115,407.00	10,748,958.00	17,864,365.00	-1.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,187,616.00	11,187,616.00	0.00	10,748,958.00	10,748,958.00	-3.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,022,149.00	0.00	7,022,149.00	7,115,407.00	0.00	7,115,407.00	1.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,646,576.00	2,726,685.00
6266	Educator Effectiveness, FY 2021-22	951,976.00	354,883.00
6300	Lottery: Instructional Materials	187,283.00	187,283.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,369,188.00	2,369,188.00
7029	Child Nutrition: Food Service Staff Training Funds	13,963.00	13,963.00
7311	Classified School Employee Professional Development Block Grant	23,266.00	23,266.00
7412	A-G Access/Success Grant	62,785.00	52,785.00
7413	A-G Learning Loss Mitigation Grant	5,012.00	1.00
7435	Learning Recovery Emergency Block Grant	5,336,365.00	4,074,676.00
7810	Other Restricted State	38,630.00	38,630.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	229,104.00	589,104.00
9010	Other Restricted Local	323,468.00	318,494.00
Total, Restricted Balance		11,187,616.00	10,748,958.00

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	36,547,189.00	301	0.00	303	36,547,189.00	305	116,041.00		307	36,431,148.00	309
2000 - Classified Salaries	11,168,813.00	311	18,660.00	313	11,150,153.00	315	482,293.00		317	10,667,860.00	319
3000 - Employee Benefits	28,574,924.00	321	580,768.00	323	27,994,156.00	325	414,695.00		327	27,579,461.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,738,546.00	331	0.00	333	1,738,546.00	335	420,345.00		337	1,318,201.00	339
5000 - Services . . & 7300 - Indirect Costs	17,086,412.00	341	30,350.00	343	17,056,062.00	345	6,632,367.00		347	10,423,695.00	349
TOTAL					94,486,106.00	365	TOTAL		86,420,365.00	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	47,969,705.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	47,969,705.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.51%	
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) . . . . .	55.51%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	86,420,365.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


SECTION IV.

OTHER FUNDS

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,122,464.00	1,002,370.00	-10.7%
3) Other State Revenue		8300-8599	1,325,616.00	1,350,000.00	1.8%
4) Other Local Revenue		8600-8799	110,755.00	103,246.00	-6.8%
5) TOTAL, REVENUES			2,558,835.00	2,455,616.00	-4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	832,079.00	839,379.00	0.9%
3) Employee Benefits		3000-3999	358,061.00	418,185.00	16.8%
4) Books and Supplies		4000-4999	83,922.00	60,500.00	-27.9%
5) Services and Other Operating Expenditures		5000-5999	1,305,483.00	1,219,278.00	-6.6%
6) Capital Outlay		6000-6999	27,548.00	8,089.00	-70.6%
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			2,607,093.00	2,545,431.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(48,258.00)	(89,815.00)	86.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(48,258.00)	(89,815.00)	86.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,037,576.00	989,318.00	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,576.00	989,318.00	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,576.00	989,318.00	-4.7%
2) Ending Balance, June 30 (E + F1e)					
989,318.00      899,503.00      -9.1%					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			956,271.53	899,503.00	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789			0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
9790			0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	1,049,962.32		
9111			0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	200.00		
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	32,846.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,083,008.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,122.36		
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			2,122.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,080,886.43		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,122,464.00	1,002,370.00	-10.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,122,464.00	1,002,370.00	-10.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,325,616.00	1,350,000.00	1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,325,616.00	1,350,000.00	1.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(509.00)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,809.00	4,500.00	-22.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	105,455.00	98,746.00	-6.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,755.00	103,246.00	-6.8%
TOTAL, REVENUES			2,558,835.00	2,455,616.00	-4.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	682,558.00	687,612.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	99,183.00	98,523.00	-0.7%
Clerical, Technical and Office Salaries		2400	50,338.00	53,244.00	5.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			832,079.00	839,379.00	0.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	100,928.00	121,496.00	20.4%
OASDI/Medicare/Alternative		3301-3302	61,023.00	61,998.00	1.6%
Health and Welfare Benefits		3401-3402	179,636.00	222,862.00	24.1%
Unemployment Insurance		3501-3502	3,927.00	405.00	-89.7%
Workers' Compensation		3601-3602	12,547.00	11,424.00	-9.0%

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			358,061.00	418,185.00	16.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,525.00	30,000.00	-42.9%
Noncapitalized Equipment		4400	30,897.00	30,000.00	-2.9%
Food		4700	500.00	500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,922.00	60,500.00	-27.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	1,216,627.00	1,105,002.00	-9.2%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	640.00	640.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,776.00	54,776.00	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	29,140.00	54,560.00	87.2%
Communications		5900	1,800.00	1,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,305,483.00	1,219,278.00	-6.6%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	27,548.00	8,089.00	-70.6%
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			27,548.00	8,089.00	-70.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,607,093.00	2,545,431.00	-2.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,122,464.00	1,002,370.00	-10.7%
3) Other State Revenue		8300-8599	1,325,616.00	1,350,000.00	1.8%
4) Other Local Revenue		8600-8799	110,755.00	103,246.00	-6.8%
5) TOTAL, REVENUES			2,558,835.00	2,455,616.00	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,606,093.00	2,544,431.00	-2.4%
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		1,000.00	1,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,607,093.00	2,545,431.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(48,258.00)	(89,815.00)	86.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(48,258.00)	(89,815.00)	86.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,037,576.00	989,318.00	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,576.00	989,318.00	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,576.00	989,318.00	-4.7%
2) Ending Balance, June 30 (E + F1e)			989,318.00	899,503.00	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	956,271.53	899,503.00	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	956,271.53	899,503.00
Total, Restricted Balance		956,271.53	899,503.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,191.00	40,000.00	-0.5%
5) TOTAL, REVENUES			40,191.00	40,000.00	-0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,191.00	40,000.00	-0.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,191.00	40,000.00	-0.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,808,693.00	2,848,884.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,808,693.00	2,848,884.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,808,693.00	2,848,884.00	1.4%
2) Ending Balance, June 30 (E + F1e)			2,848,884.00	2,888,884.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,888,884.00	New
Unassigned/Unappropriated Amount		9790	2,848,884.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,838,883.65		
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			2,838,883.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,838,883.65		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,191.00	40,000.00	-0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,191.00	40,000.00	-0.5%
TOTAL, REVENUES			40,191.00	40,000.00	-0.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,191.00	40,000.00	-0.5%
5) TOTAL, REVENUES			40,191.00	40,000.00	-0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			40,191.00	40,000.00	-0.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,191.00	40,000.00	-0.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,808,693.00	2,848,884.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,808,693.00	2,848,884.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,808,693.00	2,848,884.00	1.4%
2) Ending Balance, June 30 (E + F1e)			2,848,884.00	2,888,884.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	2,888,884.00	New
Unassigned/Unappropriated Amount		9790	2,848,884.00	0.00	-100.0%

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,345.00	60,000.00	-23.4%
5) TOTAL, REVENUES			78,345.00	60,000.00	-23.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	86,420.00	91,493.00	5.9%
3) Employee Benefits		3000-3999	39,208.00	44,272.00	12.9%
4) Books and Supplies		4000-4999	72,363.00	350,000.00	383.7%
5) Services and Other Operating Expenditures		5000-5999	330,855.00	315,000.00	-4.8%
6) Capital Outlay		6000-6999	3,849,551.00	900,000.00	-76.6%
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			4,378,397.00	1,700,765.00	-61.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,300,052.00)	(1,640,765.00)	-61.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	96,926.00	0.00	-100.0%
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			96,926.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,203,126.00)	(1,640,765.00)	-61.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,702,455.00	2,499,329.00	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,702,455.00	2,499,329.00	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,702,455.00	2,499,329.00	-62.7%
2) Ending Balance, June 30 (E + F1e)			2,499,329.00	858,564.00	-65.6%
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	858,564.00	New
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	2,499,329.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,802,039.41		
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			5,802,039.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	794,058.77		
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			794,058.77		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,007,980.64		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.0%
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		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	78,345.00	60,000.00	-23.4%
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			78,345.00	60,000.00	-23.4%
TOTAL, REVENUES			78,345.00	60,000.00	-23.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	86,420.00	91,493.00	5.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			86,420.00	91,493.00	5.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,427.00	24,410.00	19.5%
OASDI/Medicare/Alternative		3301-3302	5,700.00	6,613.00	16.0%
Health and Welfare Benefits		3401-3402	11,380.00	11,961.00	5.1%
Unemployment Insurance		3501-3502	413.00	44.00	-89.3%
Workers' Compensation		3601-3602	1,288.00	1,244.00	-3.4%
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			39,208.00	44,272.00	12.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	72,363.00	350,000.00	383.7%
TOTAL, BOOKS AND SUPPLIES			72,363.00	350,000.00	383.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,480.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	315,375.00	315,000.00	-0.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,855.00	315,000.00	-4.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,124,303.00	900,000.00	-71.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	725,248.00	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			3,849,551.00	900,000.00	-76.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,378,397.00	1,700,765.00	-61.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	96,926.00	0.00	-100.0%
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			96,926.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			96,926.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,345.00	60,000.00	-23.4%
5) TOTAL, REVENUES			78,345.00	60,000.00	-23.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,378,397.00	1,700,765.00	-61.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,378,397.00	1,700,765.00	-61.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(4,300,052.00)	(1,640,765.00)	-61.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	96,926.00	0.00	-100.0%
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			96,926.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(4,203,126.00)	(1,640,765.00)	-61.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,702,455.00	2,499,329.00	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,702,455.00	2,499,329.00	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,702,455.00	2,499,329.00	-62.7%
2) Ending Balance, June 30 (E + F1e)			2,499,329.00	858,564.00	-65.6%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	858,564.00	New
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	2,499,329.00	0.00	-100.0%

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,395,211.00	555,809.00	-60.2%
5) TOTAL, REVENUES			1,395,211.00	555,809.00	-60.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,012.00	52,528.00	28.1%
6) Capital Outlay		6000-6999	1,000,000.00	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			1,041,012.00	52,528.00	-95.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			354,199.00	503,281.00	42.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			354,199.00	503,281.00	42.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,333,142.00	3,687,341.00	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,333,142.00	3,687,341.00	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,333,142.00	3,687,341.00	10.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,687,341.00	4,190,622.00	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,722,841.74		
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			4,722,841.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,722,841.74		
<b>OTHER STATE REVENUE</b>					
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
<b>OTHER LOCAL REVENUE</b>					
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	45,877.00	25,809.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,349,334.00	530,000.00
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			1,395,211.00	555,809.00	-60.2%
TOTAL, REVENUES			1,395,211.00	555,809.00	-60.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	17,028.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,000.00	34,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,012.00	1,500.00	-78.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,012.00	52,528.00	28.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,041,012.00	52,528.00	-95.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,395,211.00	555,809.00	-60.2%
5) TOTAL, REVENUES			1,395,211.00	555,809.00	-60.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,012.00	35,500.00	-13.4%
8) Plant Services	8000-8999		1,000,000.00	17,028.00	-98.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,041,012.00	52,528.00	-95.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			354,199.00	503,281.00	42.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			354,199.00	503,281.00	42.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,333,142.00	3,687,341.00	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,333,142.00	3,687,341.00	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,333,142.00	3,687,341.00	10.6%
2) Ending Balance, June 30 (E + F1e)			3,687,341.00	4,190,622.00	13.6%
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	3,687,341.00	4,190,622.00	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	3,687,341.00	4,190,622.00
Total, Restricted Balance		3,687,341.00	4,190,622.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,245,183.00	968,247.00	-22.2%
5) TOTAL, REVENUES			1,245,183.00	968,247.00	-22.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,424,585.00	0.00	-100.0%
6) Capital Outlay		6000-6999	117,725.00	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			1,542,310.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(297,127.00)	968,247.00	-425.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	1,060,000.00	51.4%
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			(700,000.00)	(1,060,000.00)	51.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(997,127.00)	(91,753.00)	-90.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,290,722.00	293,595.00	-77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,290,722.00	293,595.00	-77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,290,722.00	293,595.00	-77.3%
2) Ending Balance, June 30 (E + F1e)			293,595.00	201,842.00	-31.3%
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	279,636.00	187,880.00	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	13,962.00	New
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	13,959.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,091,918.40		
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			1,091,918.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,304.00		
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			2,304.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,089,614.40		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	700,000.00	900,000.00	28.6%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,703.00	6,460.00	-44.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	533,480.00	61,787.00	-88.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,245,183.00	968,247.00	-22.2%
TOTAL, REVENUES			1,245,183.00	968,247.00	-22.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,326,405.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	98,180.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,424,585.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	117,725.00	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			117,725.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,542,310.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	1,060,000.00	51.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	1,060,000.00	51.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(700,000.00)	(1,060,000.00)	51.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,245,183.00	968,247.00	-22.2%
5) TOTAL, REVENUES			1,245,183.00	968,247.00	-22.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,542,310.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,542,310.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(297,127.00)	968,247.00	-425.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	1,060,000.00	51.4%
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			(700,000.00)	(1,060,000.00)	51.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(997,127.00)	(91,753.00)	-90.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,290,722.00	293,595.00	-77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,290,722.00	293,595.00	-77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,290,722.00	293,595.00	-77.3%
2) Ending Balance, June 30 (E + F1e)			293,595.00	201,842.00	-31.3%
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	279,636.00	187,880.00	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	13,962.00	New
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	13,959.00	0.00	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	279,636.00	187,880.00
Total, Restricted Balance		279,636.00	187,880.00

SECTION V.  
OTHER FORMS

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,574.84	5,574.84	5,700.18	5,711.74	5,711.74	5,711.74
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,574.84	5,574.84	5,700.18	5,711.74	5,711.74	5,711.74
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	1.13	1.13	1.13	1.13	1.13	1.13
b. Special Education-Special Day Class	2.79	2.79	2.79	2.79	2.79	2.73
c. Special Education-NPS/LCI	.18	.18	.18	.18	.18	.18
d. Special Education Extended Year	27.83	27.83	27.83	27.83	27.83	27.83
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	31.93	31.93	31.93	31.93	31.93	31.87
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,606.77	5,606.77	5,732.11	5,743.67	5,743.67	5,743.61
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Cotati-Rohnert Park Unified School District  
 Analysis of Enrollment and Average Daily Attendance  
 Adopted 2023-2024

Different items in the state forms use different ADA and enrollment statistics. In addition, over time the state has modified the forms so that the extracted data is not always comparable. This spreadsheet reviews these items in an effort to reduce confusion.

<b>Enrollment</b>	District	Less: ETK	CBEDS	County Programs	Total Funded Enrollment
<u>Historic Actuals</u>			A		
2020-21	5,717	14	5,703	25	5,728
2021-22	5,954	16	5,740	29	5,769
2022-23	6,009		6,009	32	6,041
<u>Projections</u>			B,C	C	C
2023-24	6,171		6,171	32	6,203
2024-25	6,129		6,129	32	6,161
2025-26	5,968		5,968	32	6,000

<b>Average Daily Attendance (ADA)</b>	District	County Programs	Total
<u>Historic Actuals</u>	C, E	C, E	C, E
2020-21	5,403.77	24.69	5,428.46
2021-22	5,184.20	26.64	5,210.84
2022-23	5,574.84	31.93	5,606.77
<u>Projections</u>	F	C	C
2023-24	5,674.86	36.88	5,711.74
2024-25	5,585.41	36.88	5,622.29
2025-26	5,450.73	36.88	5,487.61

<b>ADA to Enrollment</b>	District ADA	District Enrollment	Ratio
<u>Historic Actuals</u>	D	D	A
2020-21	5,404	5,703	94.8%
2021-22	5,184	5,740	90.3%
2022-23	5,575	6,009	92.8%
Historical Average Ratio Allowance			92.6%
District's ADA to Enrollment Standard		A	93.1%

Key:

- A. Criterion 3A
- B. Criteria 2A and 3B
- C. LCFF Calculator

- D. LCFF Calculator and Criterion 3A
- E. P-2 ADA Certifications
- F. LCFF Calculator and Criterion 3B



Cotati-Rohnert Park Unified (73882) - v.23.2c	CY1 v.23.2c					CY2 v.23.2c					CY3							
LOCAL CONTROL FUNDING FORMULA	2023-24					2024-25					2025-26							
LCFF ENTITLEMENT CALCULATION	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors	8.22%		0.00%		47.28%		3.94%		0.00%		48.16%		3.29%		0.00%		48.21%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,682.81	\$ 9,919	\$ 1,032	\$ 1,036	\$ -	\$ 20,171,046	1,682.81	\$ 10,310	\$ 1,072	\$ 1,096	\$ -	\$ 20,998,632	1,662.53	\$ 10,649	\$ 1,107	\$ 1,134	\$ -	\$ 21,429,203
Grades 4-6	1,222.98	10,069		952	-	13,478,615	1,222.98	10,466		1,008	-	14,032,577	1,195.14	10,810		1,042	-	14,165,158
Grades 7-8	907.36	10,367		980	-	10,296,089	899.42	10,775		1,038	-	10,624,712	874.22	11,129		1,073	-	10,667,283
Grades 9-12	1,930.52	12,015	312	1,166	-	26,047,813	1,925.31	12,488	325	1,234	-	27,045,115	1,923.17	12,899	335	1,276	-	27,905,240
Subtract Necessary Small School ADA and NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>	<b>\$ 61,607,777</b>	<b>\$ 2,338,982</b>	<b>\$ 6,046,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,993,563</b>	<b>\$ 63,884,002</b>	<b>\$ 2,429,698</b>	<b>\$ 6,387,336</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,701,036</b>	<b>\$ 65,159,909</b>	<b>\$ 2,484,683</b>	<b>\$ 6,522,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,166,884</b>
<b>TOTAL BASE</b>	<b>5,743.67</b>	<b>\$ 61,607,777</b>	<b>\$ 2,338,982</b>	<b>\$ 6,046,804</b>	<b>\$ -</b>	<b>\$ 69,993,563</b>	<b>5,730.52</b>	<b>\$ 63,884,002</b>	<b>\$ 2,429,698</b>	<b>\$ 6,387,336</b>	<b>\$ -</b>	<b>\$ 72,701,036</b>	<b>5,655.06</b>	<b>\$ 65,159,909</b>	<b>\$ 2,484,683</b>	<b>\$ 6,522,292</b>	<b>\$ -</b>	<b>\$ 74,166,884</b>
<b>ADD ONS:</b>																		
Targeted Instructional Improvement Block Grant						\$ 502,003						\$ 502,003						\$ 502,003
Home-to-School Transportation (COLA added commencing 2023-24)						741,307						770,514						795,864
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-						-
Transitional Kindergarten (Commencing 2022-23)						394,441						446,528						461,219
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-						-						-
<b>LCFF ENTITLEMENT</b>						<b>\$ 71,631,314</b>						<b>\$ 74,420,081</b>						<b>\$ 75,925,970</b>
<b>STATE AID CALCULATION</b>																		
Miscellaneous Adjustments						-						-						-
Adjusted LCFF Entitlement						71,631,314						74,420,081						75,925,970
Local Revenue (including RDA)						(28,612,498)						(28,425,285)						(28,392,585)
Gross State Aid						<b>\$ 43,018,816</b>						<b>\$ 45,994,796</b>						<b>\$ 47,533,385</b>
<b>MINIMUM STATE AID CALCULATION</b>																		
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2023-24 ADA		N/A			12-13 Rate	2024-25 ADA		N/A			12-13 Rate	2025-26 ADA		N/A
			\$ 5,312.93	5,743.67		\$ 30,515,717			\$ 5,312.93	5,730.52		\$ 30,445,852			\$ 5,312.93	5,655.06		\$ 30,044,938
2012-13 NSS Allowance (deficit)						-						-						-
Minimum State Aid Adjustments						-						-						-
Less Current Year Property Taxes/In-Lieu						(28,612,498)						(28,425,285)						(28,392,585)
Subtotal State Aid for Historical RL/Charter General BG						1,903,219						2,020,567						1,652,353
Categorical funding from 2012-13 net of fair share reduction						5,870,127						5,870,127						5,870,127
Charter School Categorical Block Grant adjusted for ADA						-						-						-
Minimum State Aid Guarantee Before Proration Factor						7,773,346						7,890,694						7,522,480
Proration Factor						0.00%						0.00%						0.00%
Minimum State Aid Guarantee						<b>\$ 7,773,346</b>						<b>\$ 7,890,694</b>						<b>\$ 7,522,480</b>
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>																		
LCFF Entitlement						-						-						-
Minimum State Aid plus Property Taxes including RDA						-						-						-
Offset						-						-						-
Minimum State Aid Prior to Offset						-						-						-
Total Minimum State Aid with Offset						-						-						-
<b>GROSS STATE AID</b>						<b>\$ 43,018,816</b>						<b>\$ 45,994,796</b>						<b>\$ 47,533,385</b>
<b>ADDITIONAL STATE AID</b>						<b>\$ -</b>						<b>\$ -</b>						<b>\$ -</b>
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						<b>\$ 71,631,314</b>						<b>\$ 74,420,081</b>						<b>\$ 75,925,970</b>
Change Over Prior Year			9.02%	5,926,537					3.89%	2,788,767					2.02%	1,505,889		
LCFF Entitlement Per ADA						12,471						12,987						13,426
Per-ADA Change Over Prior Year			8.19%	944					4.14%	516					3.38%	439		
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>																		
State Aid		8.99%	Increase	2,541,133		\$ 30,819,839		4.15%	Increase	1,277,888		\$ 32,097,727		2.15%	Increase	689,127		\$ 32,786,854
Education Protection Account						12,198,977						13,897,069						14,746,531
Property Taxes Net of In-Lieu Transfers		-8.87%	(2,783,427)			28,612,498		-0.65%	(187,213)			28,425,285		-0.12%	(32,700)			28,392,585
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Fundi		-0.37%	(242,294)			<b>\$ 71,631,314</b>		1.52%	1,090,675			<b>\$ 74,420,081</b>		0.88%	656,427			<b>\$ 75,925,970</b>



**LCFF CALCULATOR**

<b>73882</b>	5 digit District code or 7	LEA:	<b>Cotati-Rohnert Park Unified</b>
<b>NO</b>	Is this calculation for a n	Projection Title:	<b>2023-24 Budget Adoption</b>
<b>District</b>	Projection Type	Created by:	<b>John Bartolome</b>
		Email:	<b>john_bartolome@crpusd.org</b>
<b>5/25/2023</b>	Projection Date	Phone:	<b>707-792-4705</b>

	PY2	PY1	CY	CY1	CY2	CY3
<b>Cotati-Rohnert Park Unified (73882)</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>

**( 1 ) UNIVERSAL ASSUMPTIONS**

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)			\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27
EPA Entitlement as % of statewide adjusted Revenue Limit	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA Entitlement as % of statewide adjusted Revenue Limit	82.74488538%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year						

**( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**( a ) GENERAL QUESTIONS**

Is your district required to transfer in-lieu taxes to a charter school?  
 Does your district have a necessary small school?

**( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION**

Did your district meet the requirements of YES YES YES YES YES YES

**( c ) PROPERTY TAXES**

C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 27,456,199	\$ 28,423,693	\$ 30,682,385	\$ 30,756,039	\$ 30,756,039	\$ 30,756,039
B-5	Redevelopment Agency Local Revenue	\$ 2,831,309	\$ 2,566,769	\$ 2,784,919	\$ 308,000	\$ 308,000	\$ 308,000
	Less In-Lieu Property Tax Transfer	\$ (1,817,643)	\$ (1,795,775)	\$ (2,071,379)	\$ (2,451,541)	\$ (2,638,754)	\$ (2,671,454)
	Total Local Revenue	\$ 28,469,865	\$ 29,194,687	\$ 31,395,925	\$ 28,612,498	\$ 28,425,285	\$ 28,392,585

**( d ) OTHER LCFF ADJUSTMENTS**

If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or

H-2	Miscellaneous Adjustments	\$ (46,212)	\$ -				
J-5	Minimum State Aid Adjustments	\$ (46,212)	\$ -				

**( e ) UNDUPLICATED PUPIL PERCENTAGE**

A-1.2 / A-3.2	District Enrollment (second prior year)	5,740					
A-1.1 / A-3.1	District Enrollment (first prior year)	5,661					
A-1 / A-3	District Enrollment	5,702	5,954	6,009	6,171	6,129	5,968
A-2.2 / A-4.2	COE Enrollment (second prior year)	26					
A-2.1 / A-4.1	COE Enrollment (first prior year)	25					
A-2 / A-4	COE Enrollment	23	30	32	32	32	32
	Total Enrollment	5,725	5,984	6,041	6,203	6,161	6,000
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	2,832					
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	2,688					
B-1 / B-3	District Unduplicated Pupil Count	2,772	2,705	2,910	2,965	2,950	2,900
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	3					
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	8					
B-2 / B-4	COE Unduplicated Pupil Count	9	13	13	13	13	13
	Total Unduplicated Pupil Count	2,781	2,718	2,923	2,978	2,963	2,913
		<i>3-yr rolling percentage</i>					
	Single Year Unduplicated Pupil Percentage	48.58%	45.42%	48.39%	48.01%	48.09%	48.55%
C-1	Unduplicated Pupil Percentage (%)	48.39%	47.11%	47.45%	47.28%	48.16%	48.21%

<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>							
ADA used for the Transitional Kindergarten Add-on ONLY:							
TK			100.32	129.57	141.12	141.12	
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
Did your district comply with EC 42238.023 as required for the 2021-22		YES					
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)							
B-1, D-6	Grades TK-3	1,599.99	1,545.94	1,654.80	1,680.51	1,645.39	1,565.19
B-2, D-7	Grades 4-6	1,183.67	1,094.48	1,159.37	1,214.58	1,186.27	1,224.81
B-3, D-8	Grades 7-8	845.34	800.96	882.74	903.96	849.59	816.54
B-4, D-9	Grades 9-12	1,734.87	1,707.03	1,841.05	1,875.81	1,904.16	1,844.19
TOTAL CURRENT YEAR ADA		5,363.87	5,148.41	5,537.96	5,674.86	5,585.41	5,450.73
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)							
E-1, D-17	Grades TK-3	4.13	3.60	1.17	1.17	1.17	1.17
E-2, D-18	Grades 4-6	6.57	3.81	5.61	5.61	5.61	5.61
E-3, D-19	Grades 7-8	9.88	5.02	3.22	3.22	3.22	3.22
E-4, D-20	Grades 9-12	19.32	23.36	26.88	26.88	26.88	26.88
TOTAL NPS-CDS (Annual)		39.90	35.79	36.88	36.88	36.88	36.88
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open							
DISTRICT TOTAL		5,403.77	5,184.20	5,574.84	5,711.74	5,622.29	5,487.61
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)							
E-6, E-11	Grades TK-3	6.42	0.72	1.13	1.13	1.13	1.13
E-7, E-12	Grades 4-6	1.38	3.63	2.79	2.79	2.79	2.79
E-8, E-13	Grades 7-8	2.63	0.19	0.18	0.18	0.18	0.18
E-9, E-14	Grades 9-12	14.26	22.10	27.83	27.83	27.83	27.83
COUNTY TOTAL		24.69	26.64	31.93	31.93	31.93	31.93
RATIO: District ADA-to-Enrollment		94.77%	87.07%	92.77%	92.56%	91.73%	91.95%
RATIO: County ADA-to-Enrollment		107.35%	88.80%	99.78%	99.78%	99.78%	99.78%
<b>( g ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>							
If applicable, enter up to three years of prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s).							
<ul style="list-style-type: none"> <li>•2022-23: Enter prior year (2021-22) ADA for net charter shift</li> <li>•2023-24: Enter prior year (2022-23) and second prior year (2021-22) ADA for net charter shift</li> <li>•2024-25: Enter prior year (2023-24), second prior year (2022-23), and third prior year (2021-22) ADA for net charter shift</li> <li>•2025-26 and forward: Enter three prior years ADA for net charter shift</li> </ul>							
<b>Third prior year</b>							
A-6	Grades TK-3						
A-7	Grades 4-6						
A-8	Grades 7-8	from District to Ch				7.94	7.94
A-9	Grades 9-12					6.04	6.04
						13.98	13.98
A-11	Grades TK-3						
A-12	Grades 4-6	from Charter to Dis					
A-13	Grades 7-8						
A-14	Grades 9-12					0.83	0.83
						0.83	0.83
<b>Second prior year</b>							
A-6	Grades TK-3						
A-7	Grades 4-6						
A-8	Grades 7-8	from District to Ch				7.94	7.94
A-9	Grades 9-12					6.04	6.04
						13.98	13.98
A-11	Grades TK-3						
A-12	Grades 4-6	from Charter to Dis					
A-13	Grades 7-8						
A-14	Grades 9-12					0.83	0.83
						0.83	0.83
<b>Prior year (Charter Shift legislative language suspended in fiscal years 2020-21 and 2021-22)</b>							
A-6	Grades TK-3						
A-7	Grades 4-6						
A-8	Grades 7-8	from District to Ch				7.94	7.94
A-9	Grades 9-12					6.04	6.04
						13.98	13.98
A-11	Grades TK-3						
A-12	Grades 4-6	from Charter to Dis					
A-13	Grades 7-8						
A-14	Grades 9-12					0.83	0.83
						0.83	0.83
Difference				(13.15)	(13.15)	(13.15)	(13.15)

<b>SUMMARY OF STUDENT POPULATION</b>				
<b>Unduplicated Pupil Population</b>				
Enrollment	6,009	6,171	6,129	5,968
COE Enrollment	32	32	32	32
<b>Total Enrollment</b>	<b>6,041</b>	<b>6,203</b>	<b>6,161</b>	<b>6,000</b>
Unduplicated Pupil Count	2,910	2,965	2,950	2,900
COE Unduplicated Pupil Count	13	13	13	13
<b>Total Unduplicated Pupil Count</b>	<b>2,923</b>	<b>2,978</b>	<b>2,963</b>	<b>2,913</b>
Rolling %, Supplemental Grant	47.4500%	47.2800%	48.1600%	48.2100%
Rolling %, Concentration Grant	47.4500%	47.2800%	48.1600%	48.2100%
<b>SUMMARY OF LCFF ADA</b>				
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3	1,599.99	1,599.99	1,694.91	1,654.80
Grades 4-6	1,183.67	1,183.67	1,199.95	1,159.37
Grades 7-8	845.34	845.34	870.20	874.80
Grades 9-12	1,734.87	1,734.87	1,866.31	1,835.84
<b>LCFF Subtotal</b>	<b>5,363.87</b>	<b>5,363.87</b>	<b>5,631.37</b>	<b>5,524.81</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>5,363.87</b>	<b>5,363.87</b>	<b>5,631.37</b>	<b>5,524.81</b>
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3	1,599.99	1,694.91	1,654.80	1,680.51
Grades 4-6	1,183.67	1,199.95	1,159.37	1,214.58
Grades 7-8	845.34	870.20	874.80	896.02
Grades 9-12	1,734.87	1,866.31	1,835.84	1,870.60
<b>LCFF Subtotal</b>	<b>5,363.87</b>	<b>5,631.37</b>	<b>5,524.81</b>	<b>5,661.71</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>5,363.87</b>	<b>5,631.37</b>	<b>5,524.81</b>	<b>5,661.71</b>
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3	1,694.91	1,654.80	1,680.51	1,645.39
Grades 4-6	1,199.95	1,159.37	1,214.58	1,186.27
Grades 7-8	870.20	874.80	896.02	841.65
Grades 9-12	1,866.31	1,835.84	1,870.60	1,898.95
<b>LCFF Subtotal</b>	<b>5,631.37</b>	<b>5,524.81</b>	<b>5,661.71</b>	<b>5,572.26</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>5,631.37</b>	<b>5,524.81</b>	<b>5,661.71</b>	<b>5,572.26</b>
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift)</b>				
Grades TK-3	1,631.63	1,649.90	1,676.74	1,660.23
Grades 4-6	1,189.10	1,181.00	1,191.30	1,186.74
Grades 7-8	853.63	863.45	880.34	870.82
Grades 9-12	1,778.68	1,812.34	1,857.58	1,868.46
<b>LCFF Subtotal</b>	<b>5,453.04</b>	<b>5,506.69</b>	<b>5,605.96</b>	<b>5,586.25</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>5,453.04</b>	<b>5,506.69</b>	<b>5,605.96</b>	<b>5,586.25</b>
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Y</b>	<b>(13.15)</b>	<b>(13.15)</b>	<b>(13.15)</b>	<b>(13.15)</b>
<b>Current Year ADA</b>				
Grades TK-3	1,654.80	1,680.51	1,645.39	1,565.19
Grades 4-6	1,159.37	1,214.58	1,186.27	1,224.81
Grades 7-8	882.74	903.96	849.59	816.54
Grades 9-12	1,841.05	1,875.81	1,904.16	1,844.19
<b>LCFF Subtotal</b>	<b>5,537.96</b>	<b>5,674.86</b>	<b>5,585.41</b>	<b>5,450.73</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>5,537.96</b>	<b>5,674.86</b>	<b>5,585.41</b>	<b>5,450.73</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>(93.41)</b>	<b>150.05</b>	<b>(76.30)</b>	<b>(121.53)</b>
	Page 64 Decline	Increase	Decline	Decline

<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>				
Grades TK-3	1,694.91	1,680.51	1,680.51	1,660.23
Grades 4-6	1,199.95	1,214.58	1,214.58	1,186.74
Grades 7-8	870.20	903.96	896.02	870.82
Grades 9-12	1,866.31	1,875.81	1,870.60	1,868.46
<b>Subtotal</b>	<b>5,631.37</b>	<b>5,674.86</b>	<b>5,661.71</b>	<b>5,586.25</b>
	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>
<b>Funded NSS ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3	2.30	2.30	2.30	2.30
Grades 4-6	8.40	8.40	8.40	8.40
Grades 7-8	3.40	3.40	3.40	3.40
Grades 9-12	54.71	54.71	54.71	54.71
<b>Subtotal</b>	<b>68.81</b>	<b>68.81</b>	<b>68.81</b>	<b>68.81</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	1,657.10	1,682.81	1,647.69	1,567.49
Grades 4-6	1,167.77	1,222.98	1,194.67	1,233.21
Grades 7-8	886.14	907.36	852.99	819.94
Grades 9-12	1,895.76	1,930.52	1,958.87	1,898.90
<b>Total Actual ADA</b>	<b>5,606.77</b>	<b>5,743.67</b>	<b>5,654.22</b>	<b>5,519.54</b>
<b>TOTAL FUNDED ADA</b>				
Grades TK-3	1,697.21	1,682.81	1,682.81	1,662.53
Grades 4-6	1,208.35	1,222.98	1,222.98	1,195.14
Grades 7-8	873.60	907.36	899.42	874.22
Grades 9-12	1,921.02	1,930.52	1,925.31	1,923.17
<b>Total</b>	<b>5,700.18</b>	<b>5,743.67</b>	<b>5,730.52</b>	<b>5,655.06</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>93.41</i>	<i>-</i>	<i>76.30</i>	<i>135.52</i>
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>				
Current Year TK ADA	100.32	129.57	141.12	141.12

<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$	11,079	\$	11,987	\$	12,478	\$	12,890
Grades 4-6	\$	10,187	\$	11,021	\$	11,474	\$	11,852
Grades 7-8	\$	10,489	\$	11,347	\$	11,813	\$	12,202
Grades 9-12	\$	12,472	\$	13,493	\$	14,047	\$	14,510
<b>Base Grants</b>								
Grades TK-3	\$	9,166	\$	9,919	\$	10,310	\$	10,649
Grades 4-6	\$	9,304	\$	10,069	\$	10,466	\$	10,810
Grades 7-8	\$	9,580	\$	10,367	\$	10,775	\$	11,129
Grades 9-12	\$	11,102	\$	12,015	\$	12,488	\$	12,899
<b>Grade Span Adjustment</b>								
Grades TK-3	\$	953	\$	1,032	\$	1,072	\$	1,107
Grades 9-12	\$	289	\$	312	\$	325	\$	335
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$	10,119	\$	10,951	\$	11,382	\$	11,756
Grades 4-6	\$	9,304	\$	10,069	\$	10,466	\$	10,810
Grades 7-8	\$	9,580	\$	10,367	\$	10,775	\$	11,129
Grades 9-12	\$	11,391	\$	12,327	\$	12,813	\$	13,234
<b>Prorated Base Grants</b>								
Grades TK-3	\$	9,166	\$	9,919	\$	10,310	\$	10,649
Grades 4-6	\$	9,304	\$	10,069	\$	10,466	\$	10,810
Grades 7-8	\$	9,580	\$	10,367	\$	10,775	\$	11,129
Grades 9-12	\$	11,102	\$	12,015	\$	12,488	\$	12,899
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$	953	\$	1,032	\$	1,072	\$	1,107
Grades 9-12	\$	289	\$	312	\$	325	\$	335
<b>Supplemental Grant</b>								
<b>Maximum - 1.00 ADA, 100% UPP</b>		20%		20%		20%		20%
Grades TK-3	\$	2,024	\$	2,190	\$	2,276	\$	2,351
Grades 4-6	\$	1,861	\$	2,014	\$	2,093	\$	2,162
Grades 7-8	\$	1,916	\$	2,073	\$	2,155	\$	2,226
Grades 9-12	\$	2,278	\$	2,465	\$	2,563	\$	2,647
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
		47.45%		47.28%		48.16%		48.21%
Grades TK-3	\$	960	\$	1,036	\$	1,096	\$	1,134
Grades 4-6	\$	883	\$	952	\$	1,008	\$	1,042
Grades 7-8	\$	909	\$	980	\$	1,038	\$	1,073
Grades 9-12	\$	1,081	\$	1,166	\$	1,234	\$	1,276
<b>Concentration Grant (&gt;55% population)</b>								
<b>Maximum - 1.00 ADA, 100% UPP</b>		65%		65%		65%		65%
Grades TK-3	\$	6,577	\$	7,118	\$	7,398	\$	7,641
Grades 4-6	\$	6,048	\$	6,545	\$	6,803	\$	7,027
Grades 7-8	\$	6,227	\$	6,739	\$	7,004	\$	7,234
Grades 9-12	\$	7,404	\$	8,013	\$	8,328	\$	8,602
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
		0.0000%		0.0000%		0.0000%		0.0000%
Grades TK-3	\$	-	\$	-	\$	-	\$	-
Grades 4-6	\$	-	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-	\$	-

SECTION VI.

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS  
2023-24 Budget Adoption Report

DISTRICT ASSUMPTIONS

The District used the School Services Dartboard 2023-24 Governor’s Proposed State Budget version as the basis for the Multi-Year Projections.

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Statutory COLA	8.22%	3.94%	3.29%
Funded COLA	8.22%	3.94%	3.29%
Lottery-Unrestricted	\$170.00	\$170.00	\$170.00
Lottery-Restricted	\$ 67.00	\$ 67.00	\$ 67.00
CA Consumer Price Index	3.54%	3.02%	2.64%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2023-24	6,171	6,171	32	6,203
2024-25	6,129	6,129	32	6,161
2025-26	5,968	5,968	32	6,000

County enrollment consists of students in county-operated special education programs.

Enrollment is based on projected CBEDS count.

- Due to increasing enrollment the funded ADA for 2023-24 will be based on the current year ADA of 5,743.

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Projected P-2 ADA	5,675	5,585	5,451
NPS ADA (includes ESY)	37	37	37
County Progs/SCOE ADA	32	32	32
Total ADA	5,744	5,654	5,520
Total Funded ADA	5,744	5,654	5,520

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced price meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2023-24	2023-24	2024-25
Projected Unduplicated Pupil %	47.28%	48.16 %	48.21%

The unduplicated count is well below the 55% threshold for Concentration Grant Funds, so we do not project receipt of these funds in the foreseeable future.

Federal Revenue:

All Federal Revenue is based on 2022-23 estimated allocations. We account for ESSER II and III as we receive actual cash or as we budget to spend it as the timeline for the expenditure of these Federal Funds cross several fiscal years. These funds are restricted and cannot be used for salary increases.

Other State Revenue:

Other State Revenue is based on prior year 2022-23 allocations + COLA as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), Educator Effectiveness, lottery funds, state special education funds, the Career Technical Education Incentive Grant, A-G Grants, and a small amount of testing revenue. Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue:

Local Revenue is based on 2022-23 estimated allocations (Parcel Tax, Graton Casino donation). Revenue from other donations is budgeted conservatively until actual cash is received. Interest income is based on projected cash balances and current interest rates.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2025.

Local revenue includes \$1,236,000 in 2023-24 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources:

Transfers In are the contributions to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$1,060,000 in 2023-24 and \$1,000,000 for the following two years.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 3% of general fund expenditures and other financing uses in 2023-24 (including the amount transferred from Fund 40), which meets the requirement.

EXPENDITURES:

Salaries: 2023-24 is based on the following general fund FTEs:

Certificated (RPCEA)	340.69
Classified (CSEA)	87.31
Classified (SEIU)	106.65
Management & Confidential	<u>70.40</u>
Total	605.05

All projection years include estimated step and column increases based on historic costs and negotiated salary increases for all groups.

Benefits: We used the following mandatory benefit rates for 2023-24:

Medicare	1.45%
OASDI	6.20%
SUI	0.05%
Workers' Comp	1.36%

CalPERS rates will rise in the future. Please note significant increase to CalPERS in 2023-24 and 2024-25. We have used the following announced rates in the Multi-Year Projections:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.68%	27.70%	28.30%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2023-24 Governor's May Revision State Budget.

The 2023-24 projection reflects the actual rates for the October 1, 2023 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 5.9% in 2023-24. The projections include a 4% increase to health benefit premiums in 2024-25 and 2025-26. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: No capital expenditures are projected in 2023-24 and the two subsequent years in the General Fund.

Other Outgo & Transfers Out:

True again this year, the cafeteria fund does not have an ongoing operating deficit. Meals are being offered to all students free of charge. The State and Federal Government are reimbursing the District for all meals served.

There are a few restricted categorical programs that still transfer indirect costs to the unrestricted general fund.

Summary:

The District is projected to meet the 3% reserve level required by the board in 2023-24 and both subsequent years, despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	71,631,314.00	3.89%	74,420,081.00	2.02%	75,925,970.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,833,575.00	10.65%	2,028,922.00	7.25%	2,176,080.00
4. Other Local Revenues	8600-8799	3,437,072.00	2.30%	3,516,072.00	2.34%	3,598,462.00
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	(16,277,757.00)	5.01%	(17,093,870.00)	4.95%	(17,940,095.00)
6. Total (Sum lines A1 thru A5c)		60,624,204.00	3.71%	62,871,205.00	1.41%	63,760,417.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				27,505,872.00		27,899,214.00
b. Step & Column Adjustment				393,342.00		399,242.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,505,872.00	1.43%	27,899,214.00	1.43%	28,298,456.00
2. Classified Salaries						
a. Base Salaries				6,633,980.00		6,723,597.00
b. Step & Column Adjustment				89,617.00		90,960.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,633,980.00	1.35%	6,723,597.00	1.35%	6,814,557.00
3. Employee Benefits	3000-3999	17,722,105.00	4.40%	18,501,383.00	2.85%	19,027,883.00
4. Books and Supplies	4000-4999	654,420.00	0.85%	660,000.00	1.52%	670,000.00
5. Services and Other Operating Expenditures	5000-5999	8,278,767.00	6.00%	8,775,341.00	6.40%	9,336,610.00
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	16,500.00	0.00%	16,500.00	0.00%	16,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(275,698.00)	0.00%	(275,698.00)	0.00%	(275,698.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		60,535,946.00	2.91%	62,300,337.00	2.55%	63,888,308.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		88,258.00		570,868.00		(127,891.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,027,149.00		7,115,407.00		7,686,275.00
2. Ending Fund Balance (Sum lines C and D1)		7,115,407.00		7,686,275.00		7,558,384.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	7,115,407.00		7,686,275.00		7,558,384.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,115,407.00		7,686,275.00		7,558,384.00
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	7,115,407.00		7,686,275.00		7,558,384.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,888,884.00		2,928,884.00		2,968,884.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,004,291.00		10,615,159.00		10,527,268.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,172,409.00	3.94%	1,218,602.00	3.29%	1,258,694.00
2. Federal Revenues	8100-8299	3,441,437.00	-8.20%	3,159,241.00	1.44%	3,204,726.00
3. Other State Revenues	8300-8599	7,799,092.00	0.00%	7,799,092.00	0.00%	7,799,092.00
4. Other Local Revenues	8600-8799	4,407,085.00	3.86%	4,577,085.00	3.22%	4,724,560.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,060,000.00	-5.66%	1,000,000.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	16,277,757.00	5.01%	17,093,870.00	4.95%	17,940,095.00
6. Total (Sum lines A1 thru A5c)		34,157,780.00	2.02%	34,847,890.00	3.10%	35,927,167.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,041,317.00		9,171,707.00
b. Step & Column Adjustment				130,390.00		111,029.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,041,317.00	1.44%	9,171,707.00	1.21%	9,282,736.00
2. Classified Salaries						
a. Base Salaries				4,534,833.00		4,599,592.00
b. Step & Column Adjustment				64,759.00		65,730.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,534,833.00	1.43%	4,599,592.00	1.43%	4,665,322.00
3. Employee Benefits	3000-3999	10,852,819.00	2.17%	11,088,611.00	2.15%	11,327,042.00
4. Books and Supplies	4000-4999	1,084,126.00	0.54%	1,090,000.00	0.92%	1,100,000.00
5. Services and Other Operating Expenditures	5000-5999	8,807,645.00	2.59%	9,035,888.00	5.39%	9,523,125.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	275,698.00	0.00%	275,698.00	0.00%	275,698.00
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)		34,596,438.00	1.92%	35,261,496.00	2.59%	36,173,923.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(438,658.00)		(413,606.00)		(246,756.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,187,616.00		10,748,958.00		10,335,352.00
2. Ending Fund Balance (Sum lines C and D1)		10,748,958.00		10,335,352.00		10,088,596.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,748,958.00		10,335,352.00		10,088,596.00
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,748,958.00		10,335,352.00		10,088,596.00
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	72,803,723.00	3.89%	75,638,683.00	2.04%	77,184,664.00
2. Federal Revenues	8100-8299	3,441,437.00	-8.20%	3,159,241.00	1.44%	3,204,726.00
3. Other State Revenues	8300-8599	9,632,667.00	2.03%	9,828,014.00	1.50%	9,975,172.00
4. Other Local Revenues	8600-8799	7,844,157.00	3.17%	8,093,157.00	2.84%	8,323,022.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,060,000.00	-5.66%	1,000,000.00	0.00%	1,000,000.00
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)		94,781,984.00	3.10%	97,719,095.00	2.01%	99,687,584.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,547,189.00		37,070,921.00
b. Step & Column Adjustment				523,732.00		510,271.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,547,189.00	1.43%	37,070,921.00	1.38%	37,581,192.00
2. Classified Salaries						
a. Base Salaries				11,168,813.00		11,323,189.00
b. Step & Column Adjustment				154,376.00		156,690.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,168,813.00	1.38%	11,323,189.00	1.38%	11,479,879.00
3. Employee Benefits	3000-3999	28,574,924.00	3.55%	29,589,994.00	2.59%	30,354,925.00
4. Books and Supplies	4000-4999	1,738,546.00	0.66%	1,750,000.00	1.14%	1,770,000.00
5. Services and Other Operating Expenditures	5000-5999	17,086,412.00	4.24%	17,811,229.00	5.89%	18,859,735.00
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	16,500.00	0.00%	16,500.00	0.00%	16,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		95,132,384.00	2.55%	97,561,833.00	2.56%	100,062,231.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(350,400.00)		157,262.00		(374,647.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,214,765.00		17,864,365.00		18,021,627.00
2. Ending Fund Balance (Sum lines C and D1)		17,864,365.00		18,021,627.00		17,646,980.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,748,958.00		10,335,352.00		10,088,596.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	7,115,407.00		7,686,275.00		7,558,384.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,864,365.00		18,021,627.00		17,646,980.00
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	7,115,407.00		7,686,275.00		7,558,384.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,888,884.00		2,928,884.00		2,968,884.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,004,291.00		10,615,159.00		10,527,268.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.52%		10.88%		10.52%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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				
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)						
		5,711.74		5,622.29		5,487.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		95,132,384.00		97,561,833.00		100,062,231.00
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)						
		95,132,384.00		97,561,833.00		100,062,231.00
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)						
		2,853,971.52		2,926,854.99		3,001,866.93
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)						
		2,853,971.52		2,926,854.99		3,001,866.93
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES



SECTION VII.

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			9,587,046.00	10,649,846.00	5,408,646.00	566,546.00	(3,452,554.00)	(4,554,654.00)	12,393,246.00	8,565,146.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,750,000.00	1,750,000.00	3,000,000.00	4,000,000.00	4,000,000.00	5,000,000.00	3,000,000.00	4,000,000.00
Property Taxes	8020-8079			55,000.00	90,000.00	58,000.00	75,000.00	17,600,000.00	0.00	61,000.00
Miscellaneous Funds	8080-8099		300,000.00	140,000.00	(230,000.00)	(600,000.00)	(200,000.00)	(250,000.00)	(151,000.00)	0.00
Federal Revenue	8100-8299		250,000.00	400,000.00	600,000.00	(800,000.00)	600,000.00	50,000.00	0.00	100,000.00
Other State Revenue	8300-8599		270,000.00	140,000.00	550,000.00	900,000.00	3,000,000.00	2,000,000.00	700,000.00	200,000.00
Other Local Revenue	8600-8799		570,000.00	200,000.00	400,000.00	700,000.00	400,000.00	1,200,000.00	900,000.00	500,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,140,000.00	2,685,000.00	4,410,000.00	4,258,000.00	7,875,000.00	25,600,000.00	4,449,000.00	4,861,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		460,000.00	3,175,000.00	3,150,000.00	3,150,000.00	3,600,000.00	3,250,000.00	3,250,000.00	3,150,000.00
Classified Salaries	2000-2999		440,000.00	1,000,000.00	950,000.00	950,000.00	1,000,000.00	950,000.00	975,000.00	950,000.00
Employee Benefits	3000-3999		600,000.00	2,400,000.00	2,400,000.00	2,600,000.00	2,675,000.00	2,550,000.00	2,550,000.00	2,550,000.00
Books and Supplies	4000-4999		26,000.00	100,000.00	250,000.00	275,000.00	100,000.00	100,000.00	100,000.00	150,000.00
Services	5000-5999		550,000.00	1,250,000.00	2,500,000.00	1,300,000.00	1,600,000.00	1,800,000.00	1,400,000.00	500,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		1,200.00	1,200.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	(2,000.00)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,077,200.00	7,926,200.00	9,252,100.00	8,277,100.00	8,977,100.00	8,652,100.00	8,277,100.00	7,298,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,062,800.00	(5,241,200.00)	(4,842,100.00)	(4,019,100.00)	(1,102,100.00)	16,947,900.00	(3,828,100.00)	(2,437,000.00)
F. ENDING CASH (A + E)			10,649,846.00	5,408,646.00	566,546.00	(3,452,554.00)	(4,554,654.00)	12,393,246.00	8,565,146.00	6,128,146.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		6,128,146.00	3,630,146.00	12,002,146.00	10,881,146.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,000,000.00	4,000,000.00	4,000,000.00	3,518,816.00	0.00		43,018,816.00	43,018,816.00
Property Taxes	8020-8079	50,000.00	11,000,000.00	2,000,000.00	75,039.00			31,064,039.00	31,064,039.00
Miscellaneous Funds	8080-8099	0.00	(175,000.00)	(68,000.00)	(45,132.00)			(1,279,132.00)	(1,279,132.00)
Federal Revenue	8100-8299	200,000.00	0.00	400,000.00	1,000,000.00	641,437.00		3,441,437.00	3,441,437.00
Other State Revenue	8300-8599	400,000.00	100,000.00	500,000.00	72,667.00	800,000.00		9,632,667.00	9,632,667.00
Other Local Revenue	8600-8799	700,000.00	1,200,000.00	500,000.00	100,000.00	474,157.00		7,844,157.00	7,844,157.00
Interfund Transfers In	8910-8929				1,060,000.00			1,060,000.00	1,060,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,350,000.00	16,125,000.00	7,332,000.00	5,781,390.00	1,915,594.00	0.00	94,781,984.00	94,781,984.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,150,000.00	3,150,000.00	3,350,000.00	3,712,189.00	0.00		36,547,189.00	36,547,189.00
Classified Salaries	2000-2999	950,000.00	950,000.00	950,000.00	1,103,813.00			11,168,813.00	11,168,813.00
Employee Benefits	3000-3999	2,550,000.00	2,550,000.00	2,550,000.00	2,599,924.00			28,574,924.00	28,574,924.00
Books and Supplies	4000-4999	200,000.00	100,000.00	100,000.00	50,000.00	187,546.00		1,738,546.00	1,738,546.00
Services	5000-5999	2,000,000.00	1,000,000.00	1,500,000.00	1,000,000.00	686,412.00		17,086,412.00	17,086,412.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	(2,000.00)	3,000.00	3,000.00	1,600.00			16,500.00	16,500.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,848,000.00	7,753,000.00	8,453,000.00	8,467,526.00	873,958.00	0.00	95,132,384.00	95,132,384.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(2,498,000.00)	8,372,000.00	(1,121,000.00)	(2,686,136.00)	1,041,636.00	0.00	(350,400.00)	(350,400.00)
F. ENDING CASH (A + E)		3,630,146.00	12,002,146.00	10,881,146.00	8,195,010.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,236,646.00	

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF: JUNE									
			July	August	September	October	November	December	January	February		
A. BEGINNING CASH			8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019											
Property Taxes	8020-8079											
Miscellaneous Funds	8080-8099											
Federal Revenue	8100-8299											
Other State Revenue	8300-8599											
Other Local Revenue	8600-8799											
Interfund Transfers In	8910-8929											
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C. DISBURSEMENTS												
Certificated Salaries	1000-1999											
Classified Salaries	2000-2999											
Employee Benefits	3000-3999											
Books and Supplies	4000-4999											
Services	5000-5999											
Capital Outlay	6000-6599											
Other Outgo	7000-7499											
Interfund Transfers Out	7600-7629											

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		8,195,010.00	8,195,010.00	8,195,010.00	8,195,010.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,195,010.00	

SECTION VIII.

CRITERIA & STANDARDS

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):	5,711.74	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	5,395	5,404		
Charter School				
<b>Total ADA</b>	<b>5,395</b>	<b>5,404</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	5,184	5,684		
Charter School				
<b>Total ADA</b>	<b>5,184</b>	<b>5,684</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	5,575	5,700		
Charter School		0		
<b>Total ADA</b>	<b>5,575</b>	<b>5,700</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	5,712			
Charter School	0			
<b>Total ADA</b>	<b>5,712</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	5,725	6,111		
Charter School				
<b>Total Enrollment</b>	<b>5,725</b>	<b>6,111</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	5,984	6,373		
Charter School				
<b>Total Enrollment</b>	<b>5,984</b>	<b>6,373</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	6,041	6,010		
Charter School				
<b>Total Enrollment</b>	<b>6,041</b>	<b>6,010</b>	<b>0.5%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	6,203			
Charter School				
<b>Total Enrollment</b>	<b>6,203</b>			

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

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

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

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

1b. STANDARD MET - Enrollment 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)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2020-21)</b>			
District Regular	5,404	6,111	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>5,404</b>	<b>6,111</b>	<b>88.4%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	5,184	6,373	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>5,184</b>	<b>6,373</b>	<b>81.3%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	5,575	6,010	
Charter School			
<b>Total ADA/Enrollment</b>	<b>5,575</b>	<b>6,010</b>	<b>92.8%</b>
Historical Average Ratio:			87.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>88.0%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2023-24)</b>				
District Regular	5,712	6,203		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>5,712</b>	<b>6,203</b>	<b>92.1%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	5,622	6,161		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,622</b>	<b>6,161</b>	<b>91.3%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	5,488	6,000		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,488</b>	<b>6,000</b>	<b>91.5%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The projected ratio exceeds the district's historical average ratio by more than 0.5% as our historical average pre-covid was 95%. After Covid our average dropped below the historical average.

4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	5,732.11	5,743.61	5,730.52	5,655.06
b. Prior Year ADA (Funded)		5,732.11	5,743.61	5,730.52
c. Difference (Step 1a minus Step 1b)		11.50	(13.09)	(75.46)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.20%	(.23%)	(1.32%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		71,631,314.00	74,420,081.00	75,925,970.00
b1. COLA percentage		8.22%	3.94%	3.19%
b2. COLA amount (proxy for purposes of this criterion)		5,888,094.01	2,932,151.19	2,422,038.44
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.19%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		8.42%	3.71%	1.87%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>7.42% to 9.42%</b>	<b>2.71% to 4.71%</b>	<b>0.87% to 2.87%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	33,467,304.00	31,064,039.00	31,064,039.00	31,064,039.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	67,776,156.00	74,082,855.00	77,058,835.00	78,597,424.00
District's Projected Change in LCFF Revenue:		9.31%	4.02%	2.00%
<b>LCFF Revenue Standard</b>		<b>7.42% to 9.42%</b>	<b>2.71% to 4.71%</b>	<b>0.87% to 2.87%</b>
<b>Status:</b>		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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	39,402,494.77	
Second Prior Year (2021-22)	40,891,989.45	47,967,552.76	85.2%
First Prior Year (2022-23)	47,122,783.00	56,146,581.00	83.9%
	Historical Average Ratio:		85.4%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>82.4% to 88.4%</b>	<b>82.4% to 88.4%</b>	<b>82.4% to 88.4%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	51,861,957.00		
1st Subsequent Year (2024-25)	53,124,194.00	62,300,337.00	85.3%	Met
2nd Subsequent Year (2025-26)	54,140,896.00	63,888,308.00	84.7%	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):	8.42%	3.71%	1.87%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-1.58% to 18.42%</b>	<b>-6.29% to 13.71%</b>	<b>-8.13% to 11.87%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.42% to 13.42%	-1.29% to 8.71%	-3.13% to 6.87%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	5,658,063.00		
Budget Year (2023-24)	3,441,437.00	(39.18%)	Yes
1st Subsequent Year (2024-25)	3,159,241.00	(8.20%)	Yes
2nd Subsequent Year (2025-26)	3,204,726.00	1.44%	No

**Explanation:**  
(required if Yes)

The decrease in Federal Revenue is due to the budgeting and spending of one time funds related to the CARES Act/ESSER funding.

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

First Prior Year (2022-23)	19,879,897.00		
Budget Year (2023-24)	9,632,667.00	(51.55%)	Yes
1st Subsequent Year (2024-25)	9,828,014.00	2.03%	No
2nd Subsequent Year (2025-26)	9,975,172.00	1.50%	No

**Explanation:**  
(required if Yes)

The decrease in State Revenue is due to the budgeting and spending of one time funds related to the ELO grants.

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

First Prior Year (2022-23)	7,897,740.00		
Budget Year (2023-24)	7,844,157.00	(.68%)	Yes
1st Subsequent Year (2024-25)	8,093,157.00	3.17%	No
2nd Subsequent Year (2025-26)	8,323,022.00	2.84%	No

**Explanation:**  
(required if Yes)

The decrease in Local Revenue is due to adjustments made in the reporting of stipends received from local agencies.

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

First Prior Year (2022-23)	3,505,803.00		
Budget Year (2023-24)	1,738,546.00	(50.41%)	Yes
1st Subsequent Year (2024-25)	1,750,000.00	.66%	No
2nd Subsequent Year (2025-26)	1,770,000.00	1.14%	No

**Explanation:**  
(required if Yes)

The decrease in spending on Books and Supplies is due to the Math Curriculum adoption in FY 2023.

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

First Prior Year (2022-23)	20,087,205.00		
Budget Year (2023-24)	17,086,412.00	(14.94%)	Yes
1st Subsequent Year (2024-25)	17,811,229.00	4.24%	No
2nd Subsequent Year (2025-26)	18,859,735.00	5.89%	No

**Explanation:**  
(required if Yes)

The decrease in Operating Expenditures is due to the budgeting and spending of one time funds.

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

DATA ENTRY: All data are extracted or calculated.

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)	33,435,700.00		
Budget Year (2023-24)	20,918,261.00	(37.44%)	Not Met
1st Subsequent Year (2024-25)	21,080,412.00	.78%	Met
2nd Subsequent Year (2025-26)	21,502,920.00	2.00%	Met

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

First Prior Year (2022-23)	23,593,008.00		
Budget Year (2023-24)	18,824,958.00	(20.21%)	Not Met
1st Subsequent Year (2024-25)	19,561,229.00	3.91%	Met
2nd Subsequent Year (2025-26)	20,629,735.00	5.46%	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)

The decrease in Federal Revenue is due to the budgeting and spending of one time funds related to the CARES Act/ESSER funding.

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

The decrease in State Revenue is due to the budgeting and spending of one time funds related to the ELO grants.

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

The decrease in Local Revenue is due to adjustments made in the reporting of stipends received from local agencies.

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)

The decrease in spending on Books and Supplies is due to the Math Curriculum adoption in FY 2023.

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

The decrease in Operating Expenditures is due to the budgeting and spending of one time funds.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

<p>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)</p>	91,164,926.00			
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>	0.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	91,164,926.00	2,734,947.78	2,735,625.00	Met

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

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
<p><b>Explanation:</b> (required if NOT met and Other is marked)</p>	

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,796,612.90	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	9,871,033.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,796,612.90	0.00	9,871,033.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	71,002,671.62	81,792,282.79	93,050,880.00
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)	71,002,671.62	81,792,282.79	93,050,880.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.9%	0.0%	10.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.3%</b>	<b>0.0%</b>	<b>3.5%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	749,218.01	45,273,113.74	N/A	Met
Second Prior Year (2021-22)	3,616,161.16	47,967,552.76	N/A	Met
First Prior Year (2022-23)	401,616.00	56,146,581.00	N/A	Met
Budget Year (2023-24) (Information only)	88,258.00	60,535,946.00		

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

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

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

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

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	1,602,870.00	2,260,154.98	N/A		Met
Second Prior Year (2021-22)	1,706,926.00	3,009,372.99	N/A		Met
First Prior Year (2022-23)	3,310,210.00	6,625,533.00	N/A		Met
Budget Year (2023-24) (Information only)	7,027,149.00				

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

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

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

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

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

10. **CRITERION: Reserves**

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

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

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

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

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

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,712	5,622	5,488
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	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)	95,132,384.00	97,561,833.00	100,062,231.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	95,132,384.00	97,561,833.00	100,062,231.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,853,971.52	2,926,854.99	3,001,866.93
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>2,853,971.52</b>	<b>2,926,854.99</b>	<b>3,001,866.93</b>

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,115,407.00	7,686,275.00	7,558,384.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,888,884.00	2,928,884.00	2,968,884.00
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)	10,004,291.00	10,615,159.00	10,527,268.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.52%	10.88%	10.52%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>2,853,971.52</b>	<b>2,926,854.99</b>	<b>3,001,866.93</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(14,422,646.00)			
Budget Year (2023-24)	(16,277,757.00)	1,855,111.00	12.9%	Not Met
1st Subsequent Year (2024-25)	(17,093,870.00)	816,113.00	5.0%	Met
2nd Subsequent Year (2025-26)	(17,940,095.00)	846,225.00	5.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	700,000.00			
Budget Year (2023-24)	1,060,000.00	360,000.00	51.4%	Not Met
1st Subsequent Year (2024-25)	1,000,000.00	(60,000.00)	(5.7%)	Met
2nd Subsequent Year (2025-26)	1,000,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
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

**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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** Contributions from 22-23 to 23-24 increased due to the cost of SpEd programs. We are taking back some of our SpEd programs from SCOE, however the savings is less than expected.  
(required if NOT met)

1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

**Explanation:** Transfers have increased from 22-23 to 23-24 due to an increase of the Routine Restricted Maintenance.  
(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)



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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
576,082	0

4 OPEB Liabilities

a. Total OPEB liability	11,169,098.00
b. OPEB plan(s) fiduciary net position (if applicable)	439,882.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	10,729,216.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

5 OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	563,316.00	484,452.00	416,629.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	563,316.00	484,452.00	416,629.00
d. Number of retirees receiving OPEB benefits	34.00	30.00	27.00

**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:

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	330.06	340.69	340.69	340.69

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

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

Yes
-----

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.

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Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Apr 19, 2022
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

Apr 19, 2022
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No
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If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No

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

7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(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?			
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?				
	If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	213.37	193.97	193.97	193.97

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

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

Yes
-----

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.

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Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

May 17, 2022
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

May 17, 2022
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No
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If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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


**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:


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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	71.3	70.40	70.40	70.40

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes
-----

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Yes	Yes	Yes

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

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

4. Amount included for any tentative salary schedule increases

--

**Management/Supervisor/Confidential**

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

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

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

**Management/Supervisor/Confidential**

**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

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

**Management/Supervisor/Confidential**

**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

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

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

Jun 20, 2023
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
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)	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?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
(optional)

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



SECTION IX.

SCHOOL SERVICES DARTBOARD

## SSC School District and Charter School Financial Projection Dartboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor’s 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely 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.

<b>LCFF PLANNING FACTORS</b>					
Factor	2022-23	2023-24 <sup>1</sup>	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

<b>LCFF GRADE SPAN FACTORS FOR 2023-24</b>				
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 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,032	–	–	\$312
2023-24 Adjusted Base Grants <sup>2</sup>	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,044	–	–	–

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.71%	3.54%	3.02%	2.64%	2.89%
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	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate <sup>4</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>4</sup>		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate <sup>5</sup>		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>6</sup>		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

<b>STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24</b>	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

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

<sup>2</sup>Additional 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.

<sup>3</sup>Funding 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.

<sup>4</sup>California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years’ rates are subject to change based on determination by the respective governing boards.

<sup>5</sup>Unemployment rate in 2023-24 is final based on determination by the Employment Development Department 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).

<sup>6</sup>Minimum wage rates are effective January 1 of the respective year.



SECTION X.

ACRONYMS

## Acronyms

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<b>AB</b>	Assembly Bill
<b>ACA</b>	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
<b>ACR</b>	Assembly Concurrent Resolution
<b>ACSA</b>	Association of California School Administrators
<b>ADA</b>	Average Daily Attendance
<b>ADC</b>	Actuarially Determined Contribution
<b>AFSCME</b>	American Federation of State, County, and Municipal Employees
<b>AMO</b>	Annual Measurable Objective
<b>AMT</b>	Alternative Minimum Tax
<b>AP</b>	Advanced Placement
<b>API</b>	Academic Performance Index
<b>ARC</b>	Annual Required Contribution
<b>ASAM</b>	Alternative Schools Accountability Model
<b>ASCC</b>	Activity Supervisor Clearance Certificate
<b>ASES</b>	After School Education and Safety Program
<b>AU</b>	Administrative Unit of a SELPA
<b>AV</b>	Assessed Value
<b>AYP</b>	Adequate Yearly Progress
<b>BBA</b>	Bipartisan Budget Act
<b>BCLAD</b>	Bilingual, Crosscultural, Language, and Academic Development
<b>BCP</b>	Budget Change Proposal
<b>BIIG</b>	Broadband Infrastructure Improvement Grant
<b>BRL</b>	Base Revenue Limit
<b>BTSA</b>	Beginning Teacher Support and Assessment
<b>CAASPP</b>	California Assessment of Student Performance and Progress
<b>CADS</b>	Consolidated Application Data System
<b>CAHSEE</b>	California High School Exit Examination
<b>CALPADS</b>	California Longitudinal Pupil Achievement Data System
<b>CaIPERS</b>	California Public Employees' Retirement System
<b>CaSTRS</b>	California State Teachers' Retirement System
<b>CALTIDES</b>	California Longitudinal Teacher Integrated Data Education System
<b>CaWORKs</b>	California Work Opportunity and Responsibility to Kids
<b>CAPA</b>	California Alternate Performance Assessment
<b>CARS</b>	Consolidated Application and Reporting System
<b>CASBO</b>	California Association of School Business Officials
<b>CASEMIS</b>	California Special Education Management Information System
<b>CASH</b>	Coalition for Adequate School Housing
<b>CBA</b>	Collective Bargaining Agreement

<b>CBEDS</b> .....	California Basic Educational Data System
<b>CBEST</b> .....	California Basic Education Skills Test
<b>CBIS</b> .....	Course-based Independent Study
<b>CCC</b> .....	California Community Colleges
<b>CCEE</b> .....	California Collaborative for Educational Excellence
<b>CCR</b> .....	California Code of Regulations (Title 5) or Coordinated Compliance Review
<b>CCSESA</b> .....	California County Superintendents Educational Services Association
<b>CCSS</b> .....	Common Core State Standards
<b>CDE</b> .....	California Department of Education
<b>CEA</b> .....	Current Expense of Education
<b>CEC</b> .....	California Energy Commission
<b>CELDT</b> .....	California English Language Development Test
<b>CEP</b> .....	Community Eligibility Provision
<b>CFR</b> .....	Code of Federal Regulations
<b>CFT</b> .....	California Federation of Teachers
<b>CHIP</b> .....	Children’s Health Insurance Program
<b>CLAD</b> .....	Crosscultural, Language, and Academic Development
<b>CMIS</b> .....	Compliance Monitoring, Interventions, and Sanctions
<b>CNIPS</b> .....	Child Nutrition Information Payment System
<b>COE</b> .....	County Office of Education
<b>COLA</b> .....	Cost-of-Living Adjustment
<b>COP</b> .....	Certificate of Participation
<b>CPI</b> .....	Consumer Price Index
<b>CPR</b> .....	California Performance Review
<b>CR</b> .....	Continuing Resolution
<b>CSAM</b> .....	California School Accounting Manual
<b>CSBA</b> .....	California School Boards Association
<b>CSEA</b> .....	California School Employees Association
<b>CSET</b> .....	California Subject Examination for Teachers
<b>CSFG</b> .....	Charter School Facility Grant
<b>CSFGP</b> .....	Charter School Facility Grant Program
<b>CSIS</b> .....	California School Information Services
<b>CSR</b> .....	Class-Size Reduction or Comprehensive School Reform
<b>CST</b> .....	California Standards Test
<b>CSTP</b> .....	California Standards for the Teaching Profession
<b>CTA</b> .....	California Teachers Association
<b>CTC</b> .....	Commission on Teacher Credentialing
<b>CTE</b> .....	Career Technical Education
<b>CTEIG</b> .....	Career Technical Education Incentive Grant
<b>CTO</b> .....	Compensatory Time Off
<b>DAC</b> .....	District Advisory Committee

**DACA** ..... Deferred Action for Childhood Arrivals  
**DAIT** ..... District Assistance and Intervention Team  
**DGS** ..... Department of General Services  
**DIR** ..... Department of Industrial Relations  
**DIS** ..... Designated Instruction and Services  
**DMP** ..... Deferred Maintenance Program  
**DOF** ..... Department of Finance  
**DOJ** ..... Department of Justice  
**DOL** ..... Department of Labor  
**DSA** ..... Division of the State Architect  
**DSS** ..... Department of Social Services  
**EAAP** ..... Education Audit Appeals Panel  
**E.C.** ..... Education Code  
**ECE** ..... Early Childhood Education  
**ED** ..... U.S. Department of Education  
**EDGAR** ..... Education Department General Administrative Regulation  
**EEOC** ..... Equal Employment Opportunity Commission  
**EERA** ..... Educational Employment Relations Act  
**EIA** ..... Economic Impact Aid  
**EL** ..... English Learner or (ELL- English Language Learner)  
**ELA** ..... English Language Arts  
**ELAC** ..... English Language Advisory Committee  
**ELAP** ..... English Language Acquisition Program  
**ELPAC** ..... English Language Proficiency Assessment for California  
**EPA** ..... Education Protection Account  
**ERAF** ..... Education Revenue Augmentation Fund  
**ERP** ..... Economic Recovery Payment or Emergency Repair Program  
**ERT** ..... Economic Recovery Target  
**ESEA** ..... Elementary and Secondary Education Act  
**ESL** ..... English as a Second Language  
**ESSA** ..... Every Student Succeeds Act  
**ESY** ..... Extended School Year  
**FAPE** ..... Free and Appropriate Public Education  
**FCMAT** ..... Fiscal Crisis & Management Assistance Team  
**FERPA** ..... Family Educational Rights and Privacy Act  
**FLSA** ..... Fair Labor Standards Act  
**FPM** ..... Federal Program Monitoring  
**FRPM** ..... Free and Reduced-Price Meals  
**FTE** ..... Full-Time Equivalent  
**GAAP** ..... Generally Accepted Accounting Principles  
**GASB** ..... Governmental Accounting Standards Board

**GATE**..... Gifted and Talented Education  
**GDP**..... Gross Domestic Product  
**GSA**..... Grade Span Adjustment  
**GO**..... General Obligation (Bond)  
**GPA**..... Governor’s Performance Award Program  
**HOUSSE** ..... High Objective Uniform State Standard of Evaluation  
**HQT** ..... Highly Qualified Teacher  
**HRA**..... Health Reimbursement Arrangement  
**HSA**..... Health Savings Account  
**IDEA**..... Individuals with Disabilities Education Act  
**IEP**..... Individualized Education Program  
**IHSS** ..... In-Home Support Services  
**II/USP** ..... Immediate Intervention/Underperforming Schools Program  
**IMFRP** ..... Instructional Materials Funding Realignment Program  
**ISP**..... Identified Student Percentage  
**JLBC** ..... Joint Legislative Budget Committee  
**JPA**..... Joint Powers Agreement or Joint Powers Authority  
**LAIF**..... Local Agency Investment Fund  
**LAO**..... Legislative Analyst’s Office  
**LCAP**..... Local Control and Accountability Plan  
**LCFF** ..... Local Control Funding Formula  
**LCI**..... Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)  
**LEA** ..... Local Educational Agency  
**LEP**..... Limited English Proficient  
**LPP**..... Lease Purchase Program  
**LRE** ..... Least Restrictive Environment  
**MAA** ..... Medi-Cal Administrative Activities  
**MBG** ..... Mandate Block Grant  
**MEP**..... Migrant Education Program  
**MOU** ..... Memorandum of Understanding  
**MPP**..... Minimum Proportionality Percentage  
**MSA**..... Minimum State Aid  
**MTSS**..... Multi-Tiered Systems of Support  
**MYP**..... Multiyear Projection  
**NAEP**..... National Assessment of Educational Progress  
**NCES**..... National Center for Education Statistics  
**NCLB**..... No Child Left Behind  
**NPS/A**..... Nonpublic School/Agency  
**NSS** ..... Necessary Small School or Necessary Small SELPA  
**OAL**..... Office of Administrative Law

**OMB** ..... Office of Management and Budget  
**OPEB** ..... Other Postemployment Benefits  
**OPSC** ..... Office of Public School Construction  
**P-1** ..... First Principal (Apportionment)  
**P-2** ..... Second Principal (Apportionment)  
**PAR** ..... Peer Assistance and Review  
**PARS** ..... Public Agency Retirement Services  
**PCA** ..... Project Cost Account  
**PEPRA** ..... Public Employees' Pension Reform Act  
**PERB** ..... Public Employment Relations Board  
**PI** ..... Program Improvement  
**PIT** ..... Personal Income Tax  
**PKS** ..... Particular Kinds of Services  
**PL** ..... Public Law (federal law)  
**PL 81-874** ..... Public Law 81-874 (Federal Impact Aid)  
**PMIA** ..... Pooled Money Investment Account  
**PMIB** ..... Pooled Money Investment Board  
**PPACA** ..... Patient Protection and Affordable Care Act  
**PPIC** ..... Public Policy Institute of California  
**PRSP** ..... Pension Rate Stabilization Plan  
**PSAA** ..... Public Schools Accountability Act  
**PSSSA** ..... Public School System Stabilization Account  
**PTA** ..... Parent Teachers Association  
**QCR** ..... Quality Control Review  
**QEIA** ..... Quality Education Investment Act  
**QRIS** ..... Quality Rating and Improvement Systems  
**QSCB** ..... Qualified School Construction Bonds  
**QZAB** ..... Qualified Zone Academy Bond  
**RDA** ..... Redevelopment Agency  
**REU** ..... Reserve for Economic Uncertainties  
**RFA** ..... Request for Application  
**RMR** ..... Regional Market Rate  
**ROC/P** ..... Regional Occupational Center/Program  
**RRMA** ..... Routine Restricted Maintenance Account  
**RSDSS** ..... Regional System of District and School Support  
**RSP** ..... Resource Specialist Program  
**RTI** ..... Response to Intervention  
**RTTT** ..... Race to the Top  
**S4** ..... Statewide System of School Support  
**S/C** ..... Supplemental and Concentration Grant  
**SAB** ..... State Allocation Board

<b>SACS</b> .....	Standardized Account Code Structure
<b>SAIT</b> .....	School Assistance and Intervention Team
<b>SARB</b> .....	School Attendance Review Board (County office level)
<b>SART</b> .....	School Attendance Review Team (School site level)
<b>SARC</b> .....	School Accountability Report Card
<b>SAT-9</b> .....	Stanford Achievement Test, Ninth Edition, Form T
<b>SB</b> .....	Senate Bill
<b>SBAC</b> .....	Smarter Balanced Assessment Consortium
<b>SBE</b> .....	State Board of Education
<b>SCA</b> .....	Senate Constitutional Amendment
<b>SCE</b> .....	State Compensatory Education
<b>SCO</b> .....	State Controller's Office
<b>SCR</b> .....	Senate Constitutional Resolution
<b>SDC</b> .....	Special Day Class
<b>SEA</b> .....	State Education Agency
<b>SED</b> .....	Severely Emotionally Disturbed
<b>SEIU</b> .....	Service Employees International Union
<b>SELPA</b> .....	Special Education Local Plan Area
<b>SERAF</b> .....	Supplemental Educational Revenue Augmentation Fund
<b>SES</b> .....	Socioeconomic Status or Supplemental Educational Services
<b>SFA</b> .....	School Food Authority
<b>SFID</b> .....	School Facility Improvement District
<b>SFP</b> .....	School Facility Program
<b>SFSD</b> .....	School Fiscal Services Division of CDE
<b>SFSF</b> .....	State Fiscal Stabilization Fund
<b>SIG</b> .....	School Improvement Grant
<b>SIP</b> .....	School Improvement Program
<b>SLIBG</b> .....	School and Library Improvement Block Grant
<b>SMAA</b> .....	School-Based Medi-Cal Administrative Activities
<b>SPI</b> .....	State Superintendent of Public Instruction
<b>SPSA</b> .....	Single Plan for Student Achievement
<b>SRR</b> .....	Standard Reimbursement Rate
<b>SSI/SSP</b> .....	Supplement Security Income/State Supplementary Payment
<b>SST</b> .....	Student Study Team; also Student Success Team
<b>STAR</b> .....	Standardized Testing and Reporting
<b>STEM</b> .....	Science, Technology, Engineering, and Mathematics
<b>STR</b> .....	Statewide Target Rate
<b>SWD</b> .....	Students with Disabilities
<b>SWP</b> .....	Schoolwide Program
<b>TANF</b> .....	Temporary Assistance for Needy Families
<b>TAS</b> .....	Targeted Assistance School

**TIIG** ..... Targeted Instructional Improvement Grant  
**TK**..... Transitional Kindergarten  
**TRANS**..... Tax and Revenue Anticipation Notes  
**UP** ..... Unduplicated Pupil  
**UPP** ..... Unduplicated Pupil Percentage