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2023-24 Budget

Presented to the Board of Trustees
June 6, 2023

David Rose, Superintendent
Katie Anderson, CBO

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Gravenstein School District & Charters

2023-24 Adopted Budget Narrative

June 6, 2023

REVENUE

The COLA & The Governor’s May Revision: The 2023-24 Governor’s May Revision represents a turning point from theunprecedented economic growth of the previous year to that of economic stagnation and the threat of a looming recession. The currently proposed COLA for 2023-24 is benchmarked at 8.22% for LCFF funding and selected other programs. Governor’s May Revision, which is not yet finalized into statute, proposes significant cuts to one-time programs initiated in the 2022-23 Adopted Budget, specifically a 50% cut to the Arts Music and Instruction Materials Discretionary Block Grant and a32% cut to the Learning Recovery Block Grant. This is due to the decline in Proposition 98 Guarantee revenues. The Governor is proposing to cover the states deficit without dipping into the Rainy Day reserve by instead making these one-time cuts. The Governor, however, maintains his commitment to the Extended Learning Opportunities Program, which the District is utilizing to support its summer Jumpstart program, Universal Transitional Kindergarten implementation, as well as Universal School Meals for All. No new additional programs or one-time funding was included in the May Revision. The District will be looking towards the October tax season to see if revenues stay the course or if there is the predicted decline in receipts to personal income.

Property Taxes: Local property taxes are estimated using a conservative growth factor of 2% from P-1 secured tax rolls as recommended by the County Assessor’s Office. A conservative .5% growth factor was applied to the 2024-25 & 2025-26 subsequent years due to the slowdown in the number of home sales as well as dip in sale prices as compared to previous quarters. (Please note, the Assessor’s office is continuing to run approximately 18 months behind in new assessments.) Due to the slowdown in expected property taxes, the District is projected to be funded under the LCFF formula (non-basic aid) for the current and subsequent years.

Basic Aid Supplemental: It is recommended by the Sonoma County Office of Education that only part of the Basic Aid Supplemental revenue be budgeted. For the 2023-24 Adopted Budget, the District will be projecting the full anticipated amount of Basic Aid Supplemental in the current and subsequent years. This is due in large part to the outpaced salary and benefit agreements with the District’s labor partners, as well as a substantial increase in out-of-home care special education costs.

Federal Revenue: Revenues included in this funding source are comprised of GEER II- ELOP, ESSER II-ELOP, ESSER III-ELOP, Special Education, Title I, Title II, and Title IV. Federal resources are a highly restrictive funding type and are tied to specific programs or specific expenditure types. The District will be utilizing the remainder of its COVID funding to support the Gravenstein HVAC project slated for the summer of 2023.

State Revenue: Programs included in this funding source are comprised of the Mandated Block Grant, Restricted and Unrestricted Lottery, Special Education including specialized funding to expand resources for Mental Health, Extended Learning Opportunities Program, Kitchen Infrastructure Grant, and STRS-on-Behalf.

Local Revenue: These dollars are comprised of donations from local organizations and parents for field trips, support from the Gravenstein Parent Association, and interest earned on funds held at the treasury.

Enrollment and Average Daily Attendance Assumptions

The multi-year Enrollment and ADA projection was developed using a variety of management approved assumptions. Below is a snapshot of the projection used to estimate Enrollment and ADA in subsequent years.

Cohort Projected Enrollment & ADA											
2023-24				2024-25				2024-25			
Grade Level	Enrollment	ADA	ADA to Enroll	Grade Level	Enrollment	ADA	ADA to Enroll	Grade Level	Enrollment	ADA	ADA to Enroll
TK	32	25.60	80.0%	TK	36	28.80	80.0%	TK	36	28.80	80.0%
K	76	70.68	93.0%	K	75	69.75	93.0%	K	75	69.75	93.0%
1	77	71.61	93.0%	1	76	70.68	93.0%	1	75	69.75	93.0%
2	84	78.12	93.0%	2	77	71.61	93.0%	2	76	70.68	93.0%
3	76	70.68	93.0%	3	84	78.12	93.0%	3	77	71.61	93.0%
4	76	71.44	94.0%	4	76	71.44	94.0%	4	84	78.96	94.0%
5	88	82.72	94.0%	5	76	71.44	94.0%	5	76	71.44	94.0%
6	85	78.20	92.0%	6	100	92.00	92.0%	6	85	78.20	92.0%
7	94	86.48	92.0%	7	90	82.80	92.0%	7	100	92.00	92.0%
8	98	90.16	92.0%	8	95	87.40	92.0%	8	90	82.80	92.0%
NPS	3	2.40	80.0%	NPS	2	1.60	80.0%	NPS	2	1.60	80.0%
SCOE	2	1.60	80.0%	SCOE	2	1.60	80.0%	SCOE	2	1.60	80.0%
Total	791	725.69		Total	789	727.24		Total	778	723.15	

Assumptions the District considered when projecting enrollment and ADA for the budget and projection years:

- Budget year enrollment numbers are based on cohort projection modeling and advice from site leadership at the close of April. Two TK classes are projected for all years, with an enrollment of 16 per class. Districtwide enrollment is projected at 791 for the 2023-24 budget year, 789 for 2024-25 and 778 for 2025-26.
- Budget year ADA is projected using the 2022-23 P-2 percentage of attendance numbers multiplied by the projected enrollment. Of the 32 TK students projected, 25.6 ADA is expected in part due to the extended birthday window. Districtwide ADA is projected to be 725.69 for the 2023-24 budget year, 727.24 for 2024-25 and 723.15 for 2025-26.
- Budget year Unduplicated Pupil Percentage (UPP) is based on 2022-23 CALPADS Fall 1 identified student counts. UPP is projected at 30.16% for the District and 41.50% for the Charters.
- See the LCFF Calculator pages 127-133 included at the end of this document for funding details tied to these assumptions.

Other Assumptions Used

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate assumptions spreadsheet on page 54 of this report detailing both revenue and expenditures projections. Projections are based on the Governor’s May Revision, direction from School Services of California, Capital Advisors and others.

Restricted Programs requiring contributions from the General Fund

- Routine Restricted Maintenance - \$ 435,000
- Title I - \$29,068
- Special Education - \$ 522,118
- Gravenstein Elementary School Charter - \$ 1,710,931
- Hillcrest Middle School Charter - \$ 1,312,712
- Field Trips - \$ 189,786

Total Contributions = \$3,765,050

Programs requiring transfers from the General Fund

- To Fund 35: County School Facilities & Construction - \$115,314
- To Fund 13: Cafeteria - \$65,000

Reserves and Ending Balance

Fund Balance	2023-24	2024-25	2025-23
Beginning Balance	6,876,480	4,965,534	3,428,403
Audit Adjustment(s)			
Net Ending Balance	4,965,534	3,428,403	1,776,383
Components of Ending Balance:			
Revolving Cash (nonspendable)	5,000	5,000	5,000
Restricted: Prepaid Expenditures	-	-	-
Restricted	624,923	655,434	727,833
Textbook Adoptions Multi Year	-	-	-
Facilities Master Plan Approved Projects	-	-	-
STRS & PERS Increases 2 Years	-	-	-
Reserve for Enrichments 5 Years	1,500,000	-	-
Lesser of 2 M or 30% Rainy Day Reserve	2,000,000	2,000,000	400,000
Reserve for Econ.Uncert. (unassigned)	588,220	583,719	590,089
<i>Unassigned/Unappropriated Amount</i>	<i>247,391</i>	<i>184,250</i>	<i>53,461</i>
Net Ending Balance	4,965,534	3,428,403	1,776,383

The District is projecting to deficit spend in the current and subsequent years despite the inclusion of all projected Basic Aid Supplemental; (\$-1,910,946) in the current year (-\$1,537,131) in 2024-25 and (\$-1,652,020) in 2025-26.

Due to the continued deficit spending, the District will not be able to meet all of its board designated reserve assignments in any of the budget years. The District is able to meet the minimum state required Reserve for Economic Uncertainty and have a positive Unassigned/Unappropriated balance in all

projected years.

An assigned reserve of \$1,500,000 for the Enrich! program has been set aside to support the program. Enrich staffing are considered ongoing and will encroach significantly on the District's Board Assigned reserves and General Fund in all years. Staff will be closely monitoring the District's General Fund ending balance to safeguard its financial strength as this program moves forward.

Please note, the District is settled for salary and benefit increases for the 2023-24 budget year only. Salaries increases for the subsequent years represent planned step and column increases only.

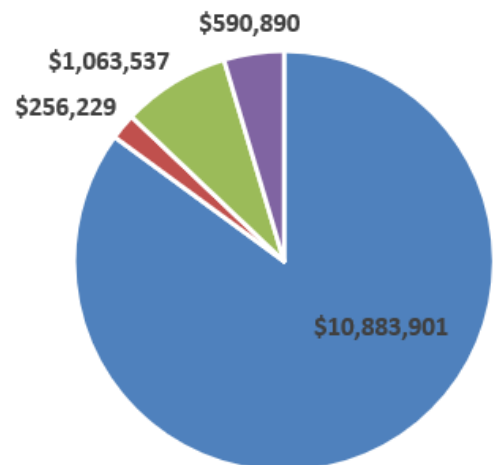
Cash Flow

The projected cash flow report presented as part of the 2023-24 Adopted Budget shows all months ending with a positive cash balance and an estimated June 30, 2024 ending balance of \$ 6,150,822.

2023-24 Projected General Fund Revenue

Revenue by Object	Dollars per ADA	Total Amount
LCFF Sources	\$ 14,998	\$ 10,883,901
Federal Revenue	\$ 353	\$ 256,229
Other State Revenue	\$ 1,466	\$ 1,063,537
Other Local Revenue	\$ 814	\$ 590,890
Total Revenue	\$ 17,631	\$ 12,794,557
Transfers In & Other Sources	\$ -	\$ -
Total Resources	\$ 17,420	\$ 12,794,557

■ LCFF Sources
 ■ Federal Revenue
■ Other State Revenue
 ■ Other Local Revenue

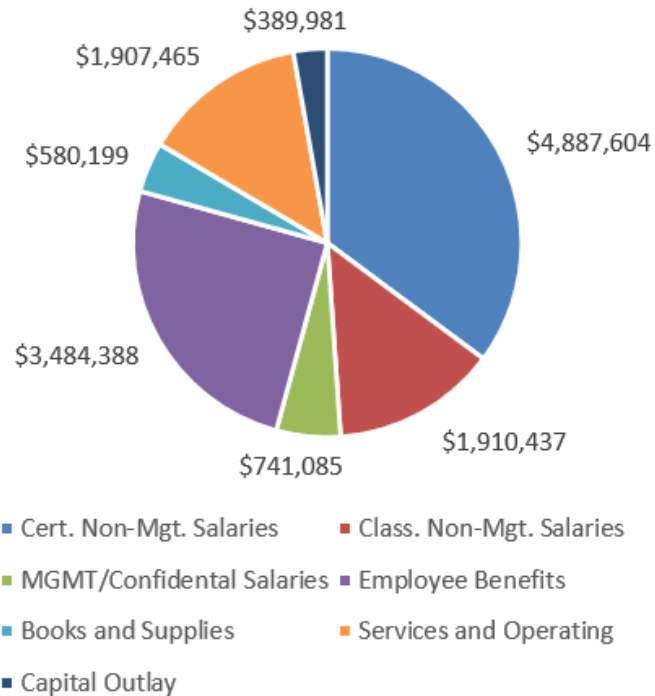


- LCFF Sources include state revenue generated from ADA, Education Protection Account, Property Taxes, and Basic Aid Supplemental

- Federal Revenues include GEER II-ELOP, ESSER II-ELOP & ESSER III-ELOP funding, Title I, II & IV, and Funding for Special Education
- Other State Revenues include Lottery, Mandated Block Grant, Extended Learning Opportunities Program, Special Education Mental Health, Kitchen Infrastructure and STRS-on-Behalf
- Other Local Revenues include Gravenstein Parent Association donations, field trip donations, interest and all other local donations.

2023-24 Projected General Fund Expenditures

Expenditures by Object	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	\$ 6,735	\$ 4,887,604
Class. Non-Mgt. Salaries	\$ 2,633	\$ 1,910,437
MGMT/Confidential Salaries	\$ 1,021	\$ 741,085
Employee Benefits	\$ 4,801	\$ 3,484,388
Books and Supplies	\$ 800	\$ 580,199
Services and Operating	\$ 2,628	\$ 1,907,465
Capital Outlay	\$ 537	\$ 389,981
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 19,156	\$ 13,901,159
Transfers Out and Other	\$ 248	180,314
Total Uses/Expenses	\$ 19,404	\$ 14,081,473



- Salary categories have been updated to reflect budgeted non-positional pay expenditures and future encumbrances for the June 2024 Jumpstart Extended Learning Opportunities Program.
- Salary & Benefit's reflect all settled negotiations for the 2023-24 budget year only. Projected step and column increases have been included in the subsequent years.
- Increased Services and Operating costs represent additional known students serviced in out-of-home care special education settings as well as increased services for special education students served within the District.
- Capital outlay expenses reflect the use of COVID restricted resources on the Gravenstein Elementary HVAC project, as well as the projected Hillcrest Kitchen remodel utilizing the Kitchen Infrastructure Grant funding.

ADDITIONAL FUNDS OPERATED BY THE DISTRICT

See the All Funds Report on page 63 for revenue/expenditure details housed outside the General Fund.

Fund 12 Child Development Fund

This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and before/afterschool programs. Revenue sources for this fund come from the fees from the Beyond the Bell program, interest earned on the funds, and contributions made from the general fund to support the program. Expenditures from this fund may be made only for Beyond the Bell program purposes and can be used for staff salaries and benefits costs, administrative oversight costs, child development activities, facilities repair, maintenance, and/or replacement of equipment used in the program. Staff reviewed and revised the fee structure for the 2023-24 school year to increase the costs charged to parents that participate in the program to reduce program encroachment on the general fund.

Current Year Projected Ending Fund Balance: **\$ 96**

Fund 13 Cafeteria Special Reserve Fund

This fund is used to account separately for federal, state, and local resources needed to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, and Interest.

Below is the history of General Fund contributions to Fund 13:

2019-20 = \$19,766
2020-21 = \$39,532
2021-22 = \$ 0
2022-23 = \$ 0 (projected)
2023-24 = \$65,000

Current Year Projected Ending Fund Balance: **\$ 91,825**

Fund 14 Deferred Maintenance Fund

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for repair to district facilities or replacements of building components. The 2023-24 school year includes a budgeted \$60,000 contribution from the General Fund to support general maintenance and light upkeep at both school sites.

Current Year Projected Ending Fund Balance: **\$ 3,134**

Fund 17 Special Reserve (other than capital projects)

These assigned funds are supplemental to the State required reserve of 4% in the General Fund. This special fund can only be accumulated or transferred to another fund. The balance in this fund is available to cover unexpected costs that arise at short notice such as Special Education placement resulting in increased contribution and or transportation expenses.

There can be no expenditures from this fund. The only income is through a transfer from the General Fund or from interest earned.

Current Year Projected Ending Fund Balance: **\$ 559,113**

Fund 20 Special Reserves for Postemployment Benefits Fund

This Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure if needed. As Governmental Accounting Standards Board (GASB) is implemented, it may be required to place these funds into an irrevocable trust. This would be accounted for in Fund 71. The District will be notified, if this requirement changes.

The most recent Actuarial study was Board approved on 01/14/2020 with a valuation date of 7/1/2017. The board made a decision to fund the Unfunded Accrued Liability at \$785,711 based on the earlier Actuarial report dated 7/1/2013, and a transfer was done to accomplish that. The Fund 20 balance does meet the Unfunded Accrued Liability of \$824,284 at the June 30, 2021 validation date. Per GASB 74, a new study is required every two years and a new study is expected in the budget year.

Current Year Projected Ending Fund Balance: **\$ 880,004**

Fund 25 Capital Facilities Fund

This fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a commercial or residential development project. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers.

Current Year Projected Ending Fund Balance: **\$ 192,770**

Fund 35 County School Facilities Fund

This fund is established to receive apportionments from the State Facilities Funds which are authorized by the State Allocation Board for new construction and modernization projects previously completed. The principal revenues for this fund are from State School Facilities Apportionments, Interest, and transfers in from other funds. Funds received can only be used for capital improvements and cannot be transferred to other funds for general use. The District received an allocation from the Office of Public School Construction (OPSC) based on the construction that was completed in 2018. Current year expenses will be utilized towards the Gravenstein Elementary HVAC project which has an estimated project completion date in August 2023. A contribution of \$115,314 from the General Fund will be necessary to complete the project.

Current Year Projected Ending Fund Balance: **\$ 0**

Fund 40 Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund monies for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization and the Hillcrest Improvement Project.

Current year expenses will be utilized towards the Gravenstein Elementary HVAC project. The estimated project completion date is August 2023.

Current Year Projected Ending Fund Balance: **\$ 277,654**

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: 725 Bloomfield Rd. Sebastopol CA 95472

Date: June 1st, 2023

Adoption Date: June 13th, 2023

Signed: _____

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

Public Hearing:

Place: 725 Bloomfield Rd.
Sebastopol, CA 95472

Date: June 6th, 2023

Time: 5:00pm

Contact person for additional information on the budget reports:

Name: Katie Anderson

Title: CBO

Telephone: 707-823-7008

E-mail: kanderson@gusdschools.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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
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?	X	
		• Adoption date of the LCAP or an update to the LCAP:	06/13/2023	
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:

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/13/2023

For additional information on this certification, please contact:

Name: Katie Anderson
Title: CBO
Telephone: 707-823-7008
E-mail: kanderson@gusdschools.org

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):	728.09	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	41	40		
Charter School	696	696		
Total ADA	737	736	0.1%	Met
Second Prior Year (2021-22)				
District Regular	35	39		
Charter School	678	685		
Total ADA	713	723	N/A	Met
First Prior Year (2022-23)				
District Regular	36	43		
Charter School	695	666		
Total ADA	731	709	3.0%	Not Met
Budget Year (2023-24)				
District Regular	46			
Charter School	686			
Total ADA	732			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

First year of average of the three prior years used for funded ADA.

- 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	40	757		
Charter School	729			
Total Enrollment	769	757	1.6%	Met
Second Prior Year (2021-22)				
District Regular	43	761		
Charter School	728			
Total Enrollment	771	761	1.3%	Met
First Prior Year (2022-23)				
District Regular	36	42		
Charter School	740	719		
Total Enrollment	776	761	1.9%	Met
Budget Year (2023-24)				
District Regular	44			
Charter School	745			
Total Enrollment	789			

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
Third Prior Year (2020-21)			
District Regular	40	757	
Charter School	696	0	
Total ADA/Enrollment	736	757	97.2%
Second Prior Year (2021-22)			
District Regular	35	761	
Charter School	685		
Total ADA/Enrollment	720	761	94.6%
First Prior Year (2022-23)			
District Regular	39	42	
Charter School	666	719	
Total ADA/Enrollment	706	761	92.7%
		Historical Average Ratio:	94.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	42	44		
Charter School	686	745		
Total ADA/Enrollment	728	789	92.3%	Met
1st Subsequent Year (2024-25)				
District Regular	42	43		
Charter School	684	744		
Total ADA/Enrollment	726	787	92.3%	Met
2nd Subsequent Year (2025-26)				
District Regular	41	43		
Charter School	674	733		
Total ADA/Enrollment	715	776	92.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	710.78	734.46	733.74	717.19
b. Prior Year ADA (Funded)		710.78	734.46	733.74
c. Difference (Step 1a minus Step 1b)		23.68	(.72)	(16.55)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.33%	(.10%)	(2.26%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,422,400.00	7,227,546.00	7,613,310.00
b1. COLA percentage		6.56%	8.22%	3.94%
b2. COLA amount (proxy for purposes of this criterion)		421,309.44	594,104.28	299,964.41
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.56%	8.22%	3.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		9.89%	8.12%	1.68%
LCFF Revenue Standard (Step 3, plus/minus 1%):		8.89% to 10.89%	7.12% to 9.12%	0.68% to 2.68%

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)	3,549,529.00	3,620,520.00	3,638,622.00	3,656,815.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,971,929.00	10,848,066.00	11,287,767.00	11,338,027.00
District's Projected Change in LCFF Revenue:		8.79%	4.05%	.45%
LCFF Revenue Standard		8.89% to 10.89%	7.12% to 9.12%	0.68% to 2.68%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Lower than expected ADA is decreasing our projected funding, thus not being able to meet the average despite enrollment growth.

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)	7,321,359.83	
Second Prior Year (2021-22)	7,838,274.78	8,499,053.11	92.2%
First Prior Year (2022-23)	9,348,796.00	10,406,081.00	89.8%
	Historical Average Ratio:		91.6%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.6% to 95.6%	87.6% to 95.6%	87.6% to 95.6%

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)	10,130,482.00		
1st Subsequent Year (2024-25)	10,455,462.00	11,682,145.00	89.5%	Met
2nd Subsequent Year (2025-26)	10,604,722.00	11,871,355.00	89.3%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	9.89%	8.12%	1.68%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-0.11% to 19.89%	-1.88% to 18.12%	-8.32% to 11.68%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	4.89% to 14.89%	3.12% to 13.12%	-3.32% to 6.68%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	457,219.00		
Budget Year (2023-24)	256,229.00	(43.96%)	Yes
1st Subsequent Year (2024-25)	151,886.00	(40.72%)	Yes
2nd Subsequent Year (2025-26)	151,886.00	0.00%	No

Explanation:
(required if Yes)

Reduction in COVID funding in subsequent years.

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

First Prior Year (2022-23)	1,971,369.00		
Budget Year (2023-24)	1,063,537.00	(46.05%)	Yes
1st Subsequent Year (2024-25)	1,125,312.00	5.81%	No
2nd Subsequent Year (2025-26)	1,119,397.00	(.53%)	No

Explanation:
(required if Yes)

Reduction in one-time funding in subsequent years.

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

First Prior Year (2022-23)	510,860.00		
Budget Year (2023-24)	590,890.00	15.67%	Yes
1st Subsequent Year (2024-25)	490,890.00	(16.92%)	Yes
2nd Subsequent Year (2025-26)	490,890.00	0.00%	No

Explanation:
(required if Yes)

Reduction in interest rate planned in subsequent years.

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

First Prior Year (2022-23)	512,376.00		
Budget Year (2023-24)	580,199.00	13.24%	No
1st Subsequent Year (2024-25)	581,701.00	.26%	Yes
2nd Subsequent Year (2025-26)	610,786.00	5.00%	No

Explanation:
(required if Yes)

Textbook adoption planned in all years, chromebook adoption planned in 2025/26.

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

First Prior Year (2022-23)	1,876,262.00		
Budget Year (2023-24)	1,907,465.00	1.66%	Yes
1st Subsequent Year (2024-25)	1,949,001.00	2.18%	Yes
2nd Subsequent Year (2025-26)	1,909,577.00	(2.02%)	No

Explanation:
(required if Yes)

Increased special education out-of-home placements in all years.

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)	2,939,448.00		
Budget Year (2023-24)	1,910,656.00	(35.00%)	Not Met
1st Subsequent Year (2024-25)	1,768,088.00	(7.46%)	Not Met
2nd Subsequent Year (2025-26)	1,762,173.00	(.33%)	Met

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

First Prior Year (2022-23)	2,388,638.00		
Budget Year (2023-24)	2,487,664.00	4.15%	Met
1st Subsequent Year (2024-25)	2,530,702.00	1.73%	Met
2nd Subsequent Year (2025-26)	2,520,363.00	(.41%)	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)

Reduction in COVID funding in subsequent years.

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

Reduction in one-time funding in subsequent years.

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

Reduction in interest rate planned in subsequent years.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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?

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	412,160.00	0.00	566,548.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,801,001.57	7,896,431.47	1,184,036.28
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)	3,213,161.57	7,896,431.47	1,750,584.28
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	12,912,135.08	13,692,833.63	14,159,708.00
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)	12,912,135.08	13,692,833.63	14,159,708.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	24.9%	57.7%	12.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	8.3%	19.2%	4.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(1,375,357.46)	11,171,114.19	12.3%	Not Met
Second Prior Year (2021-22)	477,269.90	10,500,408.63	N/A	Met
First Prior Year (2022-23)	(1,550,284.00)	10,756,081.00	14.4%	Not Met
Budget Year (2023-24) (Information only)	(1,628,686.00)	11,498,936.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Reduced class size, additional enrichments for students, extensive field trips, ongoing large maintenance projects and high salaries and benefits for all staff contribute to the District's ongoing deficit spending. Administrative staff will work closely with the board to develop a plan to reduce deficit spending that supports students and staff.

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (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)	8,246,900.00	8,799,519.03	N/A		Met
Second Prior Year (2021-22)	4,817,474.00	7,424,161.57	N/A		Met
First Prior Year (2022-23)	6,617,466.00	7,519,581.00	N/A		Met
Budget Year (2023-24) (Information only)	5,969,297.00				

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	728	726	716
District's Reserve Standard Percentage Level:	4%	4%	4%

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): Sonoma SELP

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

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)	14,705,503.00	14,592,985.00	14,752,222.00
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)	14,705,503.00	14,592,985.00	14,752,222.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	588,220.12	583,719.40	590,088.88
6. Reserve Standard - by Amount			

(\\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	588,220.12	583,719.40	590,088.88

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)	588,220.00	583,719.00	590,089.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	247,391.00	184,252.00	453,462.00
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	565,113.00	571,113.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	835,611.00	1,333,084.00	1,614,664.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.68%	9.14%	10.95%
District's Reserve Standard (Section 10B, Line 7):	588,220.12	583,719.40	590,088.88
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(1,039,780.00)			
Budget Year (2023-24)	(1,175,972.00)	136,192.00	13.1%	Not Met
1st Subsequent Year (2024-25)	(1,278,632.00)	102,660.00	8.7%	Met
2nd Subsequent Year (2025-26)	(1,291,418.00)	12,786.00	1.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	350,000.00			
Budget Year (2023-24)	180,314.00	(169,686.00)	(48.5%)	Not Met
1st Subsequent Year (2024-25)	50,000.00	(130,314.00)	(72.3%)	Not Met
2nd Subsequent Year (2025-26)	50,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

Yes

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

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

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

1a. 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:

(required if NOT met)

Increased enrollment in special education out-of-home care placements at the end of 2022-23 that will become on-going.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers to Fund 40 in 2022-23 to support the Gravenstein HVAC project (a Williams Complaint). Projected transfers in the subsequent years represent on-going support of the nutrition program, Fund 13.

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

Project Information:
(required if YES)

A Williams complaint was filed against the District concerning the temperatures of classrooms at the Gravenstein Elementary campus. The District is anticipating a contribution of \$350,000 from the general fund to support the completion of the project.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	20	Fund 51 - Bond Interest and Redemption	OB 74--	5,603,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				5,603,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	396,542	408,233	306,050	318,150
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	396,542	408,233	306,050	318,150
Has total annual payment increased over prior year (2022-23)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Taxpayer funded long-term commitments. See bond schedule.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
0	870,004

4 OPEB Liabilities

a. Total OPEB liability	824,284.00
b. OPEB plan(s) fiduciary net position (if applicable)	870,004.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	(45,720.00)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	7/1/2021

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	4,000.00	4,000.00	4,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	300.00	300.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	6,374.00	9,125.00	13,698.00
d. Number of retirees receiving OPEB benefits	1.00	1.00	1.00

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

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

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

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- 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	48.38	48.58	48.58	48.58

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.

--

Negotiations Settled

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

Apr 26, 2022

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

If Yes, date of Superintendent and CBO certification:

Apr 22, 2022

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

If Yes, date of budget revision board adoption:

Jun 07, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021	End Date:	Jun 30, 2024
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5. 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	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

1,094,006		
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% 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	65,408		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	327038	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
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:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.9%	1.9%	1.9%

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	32.1	33.98	33.98	33.98

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.

Negotiations Settled

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

Jan 19, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 19, 2023

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

If Yes, date of budget revision board adoption:

Mar 14, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2024

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

991,583

% 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	27,213		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7.	Amount included for any tentative salary schedule increases	356,846		
		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?	Yes	No	No
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?	No		
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?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.7%	1.7%	1.7%

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	10	10	10	10

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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?

No

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

Jun 13, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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 I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	14,159,708.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	410,394.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	381,805.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	350,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				731,805.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				13,017,509.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				707.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,399.05

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	10,469,117.22	14,749.60
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	10,469,117.22	14,749.60
B. Required effort (Line A.2 times 90%)	9,422,205.50	13,274.64
C. Current year expenditures (Line I.E and Line II.B)	13,017,509.00	18,399.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 472,842.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 10,401,030.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.55%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 741,587.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 73,252.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	36,594.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	851,433.60
9. Carry-Forward Adjustment (Part IV, Line F)	186,170.68
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,037,604.28

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,396,771.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	995,518.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	637,325.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	51,882.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	374,424.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	31,725.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,926.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	767,682.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	336,081.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	232,078.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	12,828,412.40

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)	6.64%
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D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)	8.09%
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Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	851,433.60
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	73,653.63
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.76%) times Part III, Line B19); zero if negative	186,170.68
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	186,170.68
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	186,170.68

Approved indirect cost rate: 5.76%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			7,361,322.00	6,689,556.00	5,972,307.00	5,752,597.00	5,275,461.00	4,617,416.00	6,612,644.00	6,256,987.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		287,837.00	287,837.00	885,807.00	518,107.00	518,107.00	885,807.00	518,107.00	518,107.00
Property Taxes	8020-8079			114.00	185.00	47.00	94.00	1,959,927.00	64,074.00	92.00
Miscellaneous Funds	8080-8099		(60,000.00)						57,501.00	
Federal Revenue	8100-8299		(107,768.00)	99,175.00	11.00		7,479.00		36,317.00	11,334.00
Other State Revenue	8300-8599		(6,336.00)	9,356.00	37,138.00	41,243.00	132,803.00	153,322.00	48,684.00	15,630.00
Other Local Revenue	8600-8799		8,181.00	17,546.00	34,822.00	58,981.00	45,446.00	98,274.00	67,450.00	41,014.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			121,914.00	414,028.00	957,963.00	618,378.00	703,929.00	3,097,330.00	792,133.00	586,177.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		69,785.00	539,391.00	540,710.00	516,701.00	523,821.00	534,090.00	507,842.00	525,473.00
Classified Salaries	2000-2999		74,981.00	188,215.00	186,218.00	192,846.00	189,546.00	192,652.00	199,876.00	191,859.00
Employee Benefits	3000-3999		38,923.00	222,722.00	236,954.00	230,758.00	235,148.00	239,642.00	235,948.00	294,266.00
Books and Supplies	4000-4999		43,598.00	68,164.00	64,562.00	85,596.00	31,127.00	20,312.00	8,775.00	17,279.00
Services	5000-5999		98,279.00	62,785.00	149,229.00	69,613.00	82,332.00	115,406.00	195,349.00	37,791.00
Capital Outlay	6000-6599		210,481.00	50,000.00						129,500.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		115,314.00							

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			651,361.00	1,131,277.00	1,177,673.00	1,095,514.00	1,061,974.00	1,102,102.00	1,147,790.00	1,196,168.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		723,584.00							
Due From Other Funds	9310		50,000.00				850,000.00			
Stores	9320									
Prepaid Expenditures	9330		28,154.00							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	801,738.00	0.00	0.00	0.00	850,000.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		485,000.00							
Due To Other Funds	9610						1,150,000.00			
Current Loans	9640									
Unearned Revenues	9650		459,057.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	944,057.00	0.00	0.00	0.00	1,150,000.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(142,319.00)	0.00	0.00	0.00	(300,000.00)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(671,766.00)	(717,249.00)	(219,710.00)	(477,136.00)	(658,045.00)	1,995,228.00	(355,657.00)	(609,991.00)
F. ENDING CASH (A + E)			6,689,556.00	5,972,307.00	5,752,597.00	5,275,461.00	4,617,416.00	6,612,644.00	6,256,987.00	5,646,996.00
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		5,646,996.00	5,381,576.00	6,547,433.00	6,023,381.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	885,808.00	518,108.00	518,108.00	518,108.00	367,698.00		7,227,546.00	7,227,546.00
Property Taxes	8020-8079	27.00	1,506,623.00	6,350.00	2,987.00	80,000.00		3,620,520.00	3,620,520.00
Miscellaneous Funds	8080-8099				38,334.00			35,835.00	35,835.00
Federal Revenue	8100-8299		17,509.00	64,057.00	106,222.00	21,893.00		256,229.00	256,229.00
Other State Revenue	8300-8599	18,538.00	89,485.00	2,698.00	23,989.00		496,987.00	1,063,537.00	1,063,537.00
Other Local Revenue	8600-8799	51,377.00	114,934.00	25,135.00	8,546.00	19,184.00		590,890.00	590,890.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		955,750.00	2,246,659.00	616,348.00	698,186.00	488,775.00	496,987.00	12,794,557.00	12,794,557.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	526,204.00	524,256.00	522,779.00	535,208.00	45,691.00		5,911,951.00	5,911,951.00
Classified Salaries	2000-2999	189,532.00	195,726.00	199,632.00	198,635.00	51,487.00		2,251,205.00	2,251,205.00
Employee Benefits	3000-3999	303,964.00	246,141.00	247,903.00	405,166.00	49,866.00	496,987.00	3,484,388.00	3,484,388.00
Books and Supplies	4000-4999	33,491.00	14,202.00	15,082.00	78,515.00	99,496.00		580,199.00	580,199.00
Services	5000-5999	167,979.00	100,477.00	155,004.00	187,652.00	485,569.00		1,907,465.00	1,907,465.00
Capital Outlay	6000-6599							389,981.00	389,981.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629				65,000.00			180,314.00	180,314.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,221,170.00	1,080,802.00	1,140,400.00	1,470,176.00	732,109.00	496,987.00	14,705,503.00	14,705,503.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				82,000.00			805,584.00	
Due From Other Funds	9310				1,250,000.00			2,150,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				(35,000.00)			(6,846.00)	
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	1,297,000.00	0.00	0.00	2,948,738.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				104,234.00			589,234.00	
Due To Other Funds	9610				50,000.00			1,200,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							459,057.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	154,234.00	0.00	0.00	2,248,291.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	1,142,766.00	0.00	0.00	700,447.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(265,420.00)	1,165,857.00	(524,052.00)	370,776.00	(243,334.00)	0.00	(1,210,499.00)	(1,910,946.00)
F. ENDING CASH (A + E)		5,381,576.00	6,547,433.00	6,023,381.00	6,394,157.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,150,823.00	

Gravenstein Union School District Multi Year Projection

Assumptions

2023-24 Adopted Budget

	2023-24 Adopted Budget	2024-25 Year 2 - Projection	2025-26 Year 3 - Projection
1 COLAs Applied	8.22%	3.94%	3.29%
2 Unduplicated Count %	District = 30.16% Charters = 41.25%	District = 28.68% Charters = 41.25%	District = 27.74% Charters = 41.25%
3 District Funded ADA	48.52	49.45	42.95
4 Charter Funded ADA	685.94	684.29	674.24
5 COE Funded ADA	1.60	1.60	1.60
6 NPS Funded ADA	2.40	1.60	1.60
7 Deferred Maintenance to Fund 14	60,000.00	60,000.00	60,000.00
8 Property Taxes % inc/dec	Estimated 2022-23 P-2 x 2%	0.5% Growth	0.5% Growth
9 Basic Aid Supplemental Funding	\$2,150,000	Flat	Flat
10 Federal	\$24.7 ESSER II , \$5.6k GEER II, \$16.1k ESSER II, \$57.7k ESSER III, \$132.75k Spl. Ed., \$20k Title I, \$6k Title II, 10k Title IV	Remove ESSER II, GEER II, & ESSER III, Flat Title Funding, Flat Spl. Ed.	Same as 2024-25
11 Other State - Unrestricted	\$14.8 MBG, \$116.6K Lottery	Flat	Flat
12 Other State - Restricted	\$45.9K Lottery, \$496K STRS on-behalf, 49.87k Mental Health Spl. Ed, \$315K ELOP, \$168K KIT	Remove KIT, \$108k Prop 28 A&M, STRS Flat. Lottery Flat. . ELOP Flat	Same as 2024-25
13 Local	\$84.5K Interest, \$4.5K RESIG safety dollars, \$291K Special Ed. funding, \$18.6k GPA Funding, \$105k Field Trip Donations	Flat	Flat
Expenditures			
Certificated Salaries			
14 Staffing (FTEs)	46.58 FTE Cert, 4.5 FTE Admin	46.58 FTE Cert, 4.5 FTE Admin	46.58 FTE Cert, 4.5 FTE Admin
15 Step & Column Costs	5% COLA, 1.85% Step & Column	1.85% Step & Column	1.85% Step & Column
16 Other Adjustments	Settled Salary & Benefits	Not Settled	Not Settled
Classified Salaries			
17 Staffing (FTEs) includes vacancies	33.15 FTE, 3 FTE Admin, 2.5 FTE Confidential	33.5 FTE, 3 FTE Admin, 2.5 FTE Confidential	33.5 FTE, 3 FTE Admin, 2.5 FTE Confidential
18 Step & Column Costs	\$1.50 increase to each cell, 1.65% Step &	1.65% increase over PY	1.65% increase over PY
19 Other Adjustments	Settled Salary & Benefits	Not Settled	Not Settled
Employee Benefits			
20 Statutory Benefits (Fixed)	STRS 19.10% PERS 26.68%, SUI .005%, Medi 1.45%, OASDI 6.02%, WC 1.04%	STRS 19.1% PERS 27.7%, SUI .005%, Medi 1.45%, OASDI 6.02%, WC 1.04%	STRS 19.1% PERS 28.30%, SUI .005%, Medi 1.45%, OASDI 6.02%, WC 1.04%
21 Health & Welfare Benefits	\$1000 Employee Only \$1250 Employee + 1 \$1400 Family Employer Paid Dental \$28.60 for Vision	\$1000 Employee Only \$1250 Employee + 1 \$1400 Family Employer Paid Dental \$28.60 for Vision	\$1000 Employee Only \$1250 Employee + 1 \$1400 Family Employer Paid Dental \$28.60 for Vision
22 Books and Supplies	Chromebooks \$33k, Textbooks \$153k	Chromebooks \$110k, Textbooks \$110k	Chromebooks \$33k, Textbooks \$50k
23 Services, Other Oper Exp	Reflects Budget	1% increase over PY less 1x expenditures	1% increase over PY less 1x expenditures
Special Education			
24 Non-Public School	\$117k	\$65k	\$65k
25 Other Spl. Ed Services	\$95K	\$95K	\$95K
26 SCOE K-22 Placement	2 SCOE Placement; \$168k	2 SCOE Placement; \$180k	2 SCOE Placement; \$195k
27 Transportation	Transportation costs \$137k	Transportation costs \$137k	Transportation costs \$137k
28 Capital Outlay	\$129k HMS Kitchen, \$260k Grav HVAC	\$60 Equipment & Routain Maintenance	\$60 Equipment & Routain Maintenance
29 Other Outgo	\$0	\$0	\$0
30 Transfers In (provide detail)	\$0	\$0	\$0
31 Transfers (Out)	\$115k Fund 35: Construction \$65k Fund 13: Cafeteria	\$50k: Fund 13 Cafeteria	\$50k: Fund 13 Cafeteria
32 Other Uses	\$0	\$0	\$0
33 Contribution	RRM \$435K, Spl. Ed. \$374K, Field Trips \$190k, Gravenstein Charter Contribution \$1.7M, Hillcrest Charter Contribution \$1.3	1% increase	1% increase

Acronyms:

AMIMBG: Art's, Music & Instructional Materials Block Grant COLA : Cost of Living Adjustment COE : County Office of Education ELOG : Extended Learning Opportunities Grant ELOP: Extended Learning Opportunities Program ESSER : Elementary and Seconary Schools Emergency Relief Funds	EEBG : Educator Effectiveness Block Grant FTE : Full Time Employee GEER: Governor's Emergency Education Relief GPA : Gravenstein Parent Association JPA : Joint Powers Authority KIT: Kitchen Infrastrucor and Training Grant	LREBG: Learning Recovery Emer. Block Grant OASDI : Old Age Survivor's Disability Insurance PERS : Public Employees Retirement System Prop 28 A&M: Proposition 28 Arts & Music SCOE : Sonoma County Office of Education WCTJP: West County Transportion Joint Powers Authority	Spl. Ed. : Special Education STRS : State Teacher's Retirement System SUI - State Unemployment Insurance RRM : Routine Restricted Maintenance RS : SACS Resource Code
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Multi-Year Projection

**Gravenstein Union School District Multi Year Projection
2023-24 Adopted Budget**

	Year 1 -- Adopted Budget -- 2023-24			Year 2 -- Projection -- 2024-25			Year 3 -- Projection -- 2025-26		
COLA Applied	8.22%			3.94%			3.29%		
Funded ADA from Calculators (District + Gravenstein + HMS)	(48.52 + 431.10 + 254.84) =	734.46		(49.45 + 422.09 + 262.20) =	733.74		(42.95 + 421.24 + 253.00) =	717.19	
	District - Average	48.52		District - Average	49.45		District - Average	42.95	
	Charter - Current Year	685.94		Charter - Current Year	684.29		Charter - Current Year	674.24	
Revenue	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
1 Local Control Funding Formula	7,227,268	-	7,227,268	7,430,223	-	7,430,223	7,469,359	-	7,469,359
2 Basic Aid Supplement	2,150,000	-	2,150,000	2,150,000	-	2,150,000	2,150,000	-	2,150,000
3 Special Ed. Taxes	-	95,835	95,835	-	95,835	95,835	-	95,835	95,835
4 EPA	1,470,798	-	1,470,798	1,671,709	-	1,671,709	1,682,833	-	1,682,833
5 Transfer to Fund 14	(60,000)	-	(60,000)	(60,000)	-	(60,000)	(60,000)	-	(60,000)
6 Federal Revenues	-	256,229	256,229	-	151,886	151,886	-	151,886	151,886
7 State Revenues	155,756	410,794	566,550	158,805	469,520	628,325	153,761	468,649	622,410
8 STRS On Behalf Revenue	-	496,987	496,987	-	496,987	496,987	-	496,987	496,987
9 Local Revenues	102,400	132,905	235,305	92,400	132,905	225,305	92,400	132,905	225,305
10 Special Education	-	355,585	355,585	-	265,585	265,585	-	265,585	265,585
11 Total Revenue	11,046,222	1,748,335	12,794,557	11,443,137	1,612,718	13,055,855	11,488,353	1,611,847	13,100,200
12 Expenditures									
13 Certificated Salaries	5,420,506	491,445	5,911,951	5,520,785	500,537	6,021,322	5,622,920	509,797	6,132,717
14 Classified Salaries	1,979,638	271,567	2,251,205	2,012,302	276,048	2,288,350	2,045,505	280,603	2,326,108
15 Employee Benefits -- Statutory	317,558	37,732	355,290	339,311	42,712	382,023	345,588	43,472	389,060
16 STRS On Behalf Expense	-	496,987	496,987	-	496,987	496,987	-	496,987	496,987
17 Employee Benefits -- STRS	1,021,974	84,060	1,106,034	1,054,470	95,603	1,150,073	1,073,978	97,371	1,171,349
18 Employee Benefits -- PERS	480,468	67,814	548,282	604,602	76,465	681,067	578,878	79,411	658,288
19 Emp & Retiree Benefits- H & W	910,338	67,457	977,795	923,993	68,469	992,462	937,853	69,496	1,007,349
20 Books and Supplies	353,601	226,598	580,199	371,281	210,420	581,701	389,845	220,941	610,786
21 Services, Other Operating Expenses	834,539	1,072,926	1,907,465	855,402	1,093,599	1,949,002	876,788	1,032,789	1,909,577
22 Capital Outlay	-	389,981	389,981	-	-	-	-	-	-
23 Other Outgo	-	-	-	-	-	-	-	-	-
24 Total Expenditures	11,318,622	3,206,567	14,525,189	11,682,146	2,860,839	14,542,986	11,871,354	2,830,866	14,702,220
25 Excess (Deficiency)	(272,400)	(1,458,232)	(1,730,632)	(239,010)	(1,248,121)	(1,487,131)	(383,001)	(1,219,019)	(1,602,020)
26									
27									
28 Transfer In	-	-	-	-	-	-	-	-	-
29 Transfers Out	(180,314)	-	(180,314)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
30 Other Sources	-	-	-	-	-	-	-	-	-
31 Other Uses	-	-	-	-	-	-	-	-	-
32 Contributions to Restricted Programs	(1,175,972)	1,175,972	-	(1,278,632)	1,278,632	-	(1,291,418)	1,291,418	-
33 Total Transfers/Other Uses	(1,356,286)	1,175,972	(180,314)	(1,328,632)	1,278,632	(50,000)	(1,341,418)	1,291,418	(50,000)
34									
35 Net Increase (Decrease)	(1,628,686)	(282,260)	(1,910,946)	(1,567,642)	30,511	(1,537,131)	(1,724,419)	72,399	(1,652,020)
36 Fund Balance									
37 Beginning Balance	5,969,297	907,183	6,876,480	4,340,611	624,923	4,965,534	2,772,969	655,434	3,428,403
38 Audit Adjustment(s)									
39 Net Ending Balance	4,340,611	624,923	4,965,534	2,772,969	655,434	3,428,403	1,048,550	727,833	1,776,383
40 Components of Ending Balance:									
41 Revolving Cash (nonspendable)	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
42 Restricted: Prepaid Expenditures	-	-	-	-	-	-	-	-	-
43 Restricted	-	624,923	624,923	-	655,434	655,434	-	727,833	727,833
44 Textbook Adoptions Multi Year	-	-	-	-	-	-	-	-	-
45 Facilities Master Plan Approved Projects	-	-	-	-	-	-	-	-	-
46 STRS & PERS Increases 2 Years	-	-	-	-	-	-	-	-	-
47 Reserve for Enrichments 5 Years	1,500,000	-	1,500,000	-	-	-	-	-	-
48 Lesser of 2 M or 30% Rainy Day Reserve	2,000,000	-	2,000,000	2,000,000	-	2,000,000	400,000	-	400,000
49 Reserve for Econ.Uncert. (unassigned)	588,220	-	588,220	583,719	-	583,719	590,089	-	590,089
50 Unassigned/Unappropriated Amount	247,391	-	247,391	184,250	-	184,250	53,461	-	53,461
51 Net Ending Balance	4,340,611	624,923	4,965,534	2,772,969	655,434	3,428,403	1,048,550	727,833	1,776,383

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,788,066.00	3.74%	11,191,932.00	0.45%	11,242,192.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	155,756.00	1.96%	158,805.00	-3.18%	153,761.00
4. Other Local Revenues	8600-8799	102,400.00	-9.77%	92,400.00	0.00%	92,400.00
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	(1,175,972.00)	8.73%	(1,278,632.00)	1.00%	(1,291,418.00)
6. Total (Sum lines A1 thru A5c)		9,870,250.00	2.98%	10,164,505.00	0.32%	10,196,935.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,420,506.00		5,520,785.00
b. Step & Column Adjustment				100,279.00		102,135.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,420,506.00	1.85%	5,520,785.00	1.85%	5,622,920.00
2. Classified Salaries						
a. Base Salaries				1,979,638.00		2,012,302.00
b. Step & Column Adjustment				32,664.00		33,203.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,979,638.00	1.65%	2,012,302.00	1.65%	2,045,505.00
3. Employee Benefits	3000-3999	2,730,338.00	7.03%	2,922,375.00	0.48%	2,936,297.00
4. Books and Supplies	4000-4999	353,601.00	5.00%	371,281.00	5.00%	389,845.00
5. Services and Other Operating Expenditures	5000-5999	834,539.00	2.50%	855,402.00	2.50%	876,788.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	180,314.00	-72.27%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,498,936.00	2.03%	11,732,145.00	1.61%	11,921,355.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,628,686.00)		(1,567,640.00)		(1,724,420.00)

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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,969,297.00		4,340,611.00		2,772,971.00
2. Ending Fund Balance (Sum lines C and D1)		4,340,611.00		2,772,971.00		1,048,551.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,500,000.00		2,000,000.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	588,220.00		583,719.00		590,089.00
2. Unassigned/Unappropriated	9790	252,391.00		184,252.00		453,462.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,340,611.00		2,772,971.00		1,048,551.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	588,220.00		583,719.00		590,089.00
c. Unassigned/Unappropriated	9790	252,391.00		184,252.00		453,462.00
(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			565,113.00		571,113.00
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		840,611.00		1,333,084.00		1,614,664.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	95,835.00	0.00%	95,835.00	0.00%	95,835.00
2. Federal Revenues	8100-8299	256,229.00	-40.72%	151,886.00	0.00%	151,886.00
3. Other State Revenues	8300-8599	907,781.00	6.47%	966,507.00	-0.09%	965,636.00
4. Other Local Revenues	8600-8799	488,490.00	-18.42%	398,490.00	0.00%	398,490.00
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	1,175,972.00	8.73%	1,278,632.00	1.00%	1,291,418.00
6. Total (Sum lines A1 thru A5c)		2,924,307.00	-1.13%	2,891,350.00	0.41%	2,903,265.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				491,445.00		509,797.00
b. Step & Column Adjustment				9,092.00		9,260.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	491,445.00	1.85%	500,537.00	1.85%	509,797.00
2. Classified Salaries						
a. Base Salaries				271,567.00		280,603.00
b. Step & Column Adjustment				4,481.00		4,555.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	271,567.00	1.65%	276,048.00	1.65%	280,603.00
3. Employee Benefits	3000-3999	754,050.00	3.47%	780,236.00	0.83%	786,737.00
4. Books and Supplies	4000-4999	226,598.00	-7.14%	210,420.00	5.00%	220,941.00
5. Services and Other Operating Expenditures	5000-5999	1,072,926.00	1.93%	1,093,599.00	-5.56%	1,032,789.00
6. Capital Outlay	6000-6999	389,981.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,206,567.00	-10.78%	2,860,840.00	-1.05%	2,830,867.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(282,260.00)		30,510.00		72,398.00

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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		907,183.00		624,923.00		655,433.00
2. Ending Fund Balance (Sum lines C and D1)		624,923.00		655,433.00		727,831.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	624,923.00		655,433.00		727,831.00
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)		624,923.00		655,433.00		727,831.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,883,901.00	3.71%	11,287,767.00	0.45%	11,338,027.00
2. Federal Revenues	8100-8299	256,229.00	-40.72%	151,886.00	0.00%	151,886.00
3. Other State Revenues	8300-8599	1,063,537.00	5.81%	1,125,312.00	-0.53%	1,119,397.00
4. Other Local Revenues	8600-8799	590,890.00	-16.92%	490,890.00	0.00%	490,890.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,794,557.00	2.04%	13,055,855.00	0.34%	13,100,200.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,911,951.00		6,021,322.00
b. Step & Column Adjustment				109,371.00		111,395.00
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	5,911,951.00	1.85%	6,021,322.00	1.85%	6,132,717.00
2. Classified Salaries						
a. Base Salaries				2,251,205.00		2,288,350.00
b. Step & Column Adjustment				37,145.00		37,758.00
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	2,251,205.00	1.65%	2,288,350.00	1.65%	2,326,108.00
3. Employee Benefits	3000-3999	3,484,388.00	6.26%	3,702,611.00	0.55%	3,723,034.00
4. Books and Supplies	4000-4999	580,199.00	0.26%	581,701.00	5.00%	610,786.00
5. Services and Other Operating Expenditures	5000-5999	1,907,465.00	2.18%	1,949,001.00	-2.02%	1,909,577.00
6. Capital Outlay	6000-6999	389,981.00	-100.00%	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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	180,314.00	-72.27%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,705,503.00	-0.77%	14,592,985.00	1.09%	14,752,222.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,910,946.00)		(1,537,130.00)		(1,652,022.00)

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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,876,480.00		4,965,534.00		3,428,404.00
2. Ending Fund Balance (Sum lines C and D1)		4,965,534.00		3,428,404.00		1,776,382.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		5,000.00		5,000.00
b. Restricted	9740	624,923.00		655,433.00		727,831.00
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	3,500,000.00		2,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	588,220.00		583,719.00		590,089.00
2. Unassigned/Unappropriated	9790	252,391.00		184,252.00		453,462.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,965,534.00		3,428,404.00		1,776,382.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	588,220.00		583,719.00		590,089.00
c. Unassigned/Unappropriated	9790	252,391.00		184,252.00		453,462.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		565,113.00		571,113.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		840,611.00		1,333,084.00		1,614,664.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.72%		9.14%		10.95%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>Sonoma SELP</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00				
<p>2. District ADA</p> <p>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)</p>						
		728.09		725.64		715.59
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		14,705,503.00		14,592,985.00		14,752,222.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		14,705,503.00		14,592,985.00		14,752,222.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		4.00%		4.00%		4.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		588,220.12		583,719.40		590,088.88
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		80,000.00		80,000.00		80,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		588,220.12		583,719.40		590,088.88
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

All Funds												
	01	08	12	13	14	17	20	21	25	35	40	Total
	General Fund	Student Activity Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve*	Post Employment Benefits*	Bonds	Developer Fee	County Schools Facilities Fund	Special Reserve for Capital Facilities	
Beginning Balance	\$ 6,876,480	\$ 7,098	\$ 17,020	\$ 91,825	\$ 2,584	\$ 552,113	\$ 870,004	\$ 0.04	\$ 178,377	\$ 95,860	\$ 650,723	\$ 9,342,084
Audit Adjustment												\$ -
Beginning Balance After Audit Adjustment	\$ 6,876,480	\$ 7,098	\$ 17,020	\$ 91,825	\$ 2,584	\$ 552,113	\$ 870,004	\$ 0	\$ 178,377	\$ 95,860	\$ 650,723	\$ 9,342,084
Revenues:												
LCFF Sources	\$ 10,883,901	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,943,901
Federal Revenue	\$ 256,229	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,229
State Revenue	\$ 1,063,537	\$ -	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,328,537
Local Revenue	\$ 590,890	\$ -	\$ 350,050	\$ 250	\$ 50	\$ 7,000	\$ 10,000	\$ -	\$ 21,000	\$ 2,500	\$ 2,500	\$ 984,240
TOTAL REVENUES	\$ 12,794,557	\$ -	\$ 350,050	\$ 425,250	\$ 60,050	\$ 7,000	\$ 10,000	\$ -	\$ 21,000	\$ 2,500	\$ 2,500	\$ 13,672,907
Expenditures:												
Certificated Salaries	\$ 5,911,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,911,951
Classified Salaries	\$ 2,251,205	\$ -	\$ 229,622	\$ 160,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,641,736
Employee Benefits	\$ 3,484,388	\$ -	\$ 120,977	\$ 87,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,692,656
Books and Supplies	\$ 580,199	\$ -	\$ 4,900	\$ 229,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 814,474
Services and Other Op Ex	\$ 1,907,465	\$ -	\$ 11,475	\$ 4,850	\$ 59,500	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 41,900	\$ 2,125,190
Capital Outlay	\$ 389,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,674	\$ 333,669	\$ 837,324
Other Outgo - excluding transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,607	\$ -	\$ -	\$ 6,607
Other Outgo - transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 14,525,189	\$ -	\$ 366,974	\$ 482,425	\$ 59,500	\$ -	\$ -	\$ -	\$ 6,607	\$ 213,674	\$ 375,569	\$ 16,029,938
Excess of Revenues over Expenditures	\$ (1,730,632)	\$ -	\$ (16,924)	\$ (57,175)	\$ 550	\$ 7,000	\$ 10,000	\$ -	\$ 14,393	\$ (211,174)	\$ (373,069)	\$ (2,357,031)
Other Financing Sources/Uses:												
Interfund Transfers												
In	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,314	\$ -	\$ 180,314
Out	\$ (180,314)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (180,314)
Other Sources/Uses												
Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (180,314)	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,314	\$ -	\$ -
NET INCREASE/DECREASE TO FUND BALANCE	\$ (1,910,946)	\$ -	\$ (16,924)	\$ 7,825	\$ 550	\$ 7,000	\$ 10,000	\$ -	\$ 14,393	\$ (95,860)	\$ (373,069)	\$ (2,357,031)
Ending Fund Balances	\$ 4,965,534	\$ 7,098	\$ 96	\$ 99,650	\$ 3,134	\$ 559,113	\$ 880,004	\$ 0	\$ 192,770	\$ -	\$ 277,654	\$ 6,985,053
Components of Ending Fund Balances												
Nonspendable												
Revolving Cash	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 624,923	\$ 7,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,770	\$ -	\$ -	\$ 824,791
Committed												
Stabilization Arrangements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned												
Other Assignments	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,654	\$ 3,780,788
Unassigned/Unappropriated												
Reserve for Economic Uncertainties	\$ 588,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588,220
Unassigned/Unappropriated	\$ 247,391	\$ -	\$ 96	\$ 99,650	\$ -	\$ 559,113	\$ 880,004	\$ 0	\$ -	\$ -	\$ -	\$ 1,786,254

* per Auditor, Fund 17 & 20 are considered extensions of the General Fund and therefore unrestricted

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,861,929.00	95,835.00	9,957,764.00	10,788,066.00	95,835.00	10,883,901.00	9.3%
2) Federal Revenue		8100-8299	0.00	457,219.00	457,219.00	0.00	256,229.00	256,229.00	-44.0%
3) Other State Revenue		8300-8599	300,798.00	1,670,571.00	1,971,369.00	155,756.00	907,781.00	1,063,537.00	-46.1%
4) Other Local Revenue		8600-8799	82,850.00	428,010.00	510,860.00	102,400.00	488,490.00	590,890.00	15.7%
5) TOTAL, REVENUES			10,245,577.00	2,651,635.00	12,897,212.00	11,046,222.00	1,748,335.00	12,794,557.00	-0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,951,796.00	447,068.00	5,398,864.00	5,420,506.00	491,445.00	5,911,951.00	9.5%
2) Classified Salaries		2000-2999	1,847,804.00	274,671.00	2,122,475.00	1,979,638.00	271,567.00	2,251,205.00	6.1%
3) Employee Benefits		3000-3999	2,549,196.00	803,337.00	3,352,533.00	2,730,338.00	754,050.00	3,484,388.00	3.9%
4) Books and Supplies		4000-4999	251,495.00	260,881.00	512,376.00	353,601.00	226,598.00	580,199.00	13.2%
5) Services and Other Operating Expenditures		5000-5999	796,973.00	1,079,289.00	1,876,262.00	834,539.00	1,072,926.00	1,907,465.00	1.7%
6) Capital Outlay		6000-6999	8,817.00	538,381.00	547,198.00	0.00	389,981.00	389,981.00	-28.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,406,081.00	3,403,627.00	13,809,708.00	11,318,622.00	3,206,567.00	14,525,189.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,504.00)	(751,992.00)	(912,496.00)	(272,400.00)	(1,458,232.00)	(1,730,632.00)	89.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	0.00	350,000.00	180,314.00	0.00	180,314.00	-48.5%
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	(1,039,780.00)	1,039,780.00	0.00	(1,175,972.00)	1,175,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,389,780.00)	1,039,780.00	(350,000.00)	(1,356,286.00)	1,175,972.00	(180,314.00)	-48.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,550,284.00)	287,788.00	(1,262,496.00)	(1,628,686.00)	(282,260.00)	(1,910,946.00)	51.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,901,431.00	619,395.00	8,520,826.00	5,969,297.00	907,183.00	6,876,480.00	-19.3%
b) Audit Adjustments		9793	(381,850.00)	0.00	(381,850.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,519,581.00	619,395.00	8,138,976.00	5,969,297.00	907,183.00	6,876,480.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,519,581.00	619,395.00	8,138,976.00	5,969,297.00	907,183.00	6,876,480.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			5,969,297.00	907,183.00	6,876,480.00	4,340,611.00	624,923.00	4,965,534.00	-27.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,712.72	24,441.00	28,153.72	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	882,742.00	882,742.00	0.00	624,923.00	624,923.00	-29.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,210,000.00	0.00	4,210,000.00	3,500,000.00	0.00	3,500,000.00	-16.9%
Reserve for Enrichment	0000	9780			0.00	1,500,000.00		1,500,000.00	
Rainy Day Reserve	0000	9780			0.00	2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	566,548.00	0.00	566,548.00	588,220.00	0.00	588,220.00	3.8%
Unassigned/Unappropriated Amount		9790	1,184,036.28	0.00	1,184,036.28	247,391.00	0.00	247,391.00	-79.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,727,145.39	334,377.39	8,061,522.78				
1) Fair Value Adjustment to Cash in County Treasury		9111	(381,850.00)	0.00	(381,850.00)				
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	(7.18)	0.00	(7.18)				
4) Due from Grantor Government		9290	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)	
5) Due from Other Funds		9310	0.00	(100.07)	(100.07)				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,712.72	24,441.00	28,153.72				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			7,354,000.93	358,718.32	7,712,719.25				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(52,640.20)	0.00	(52,640.20)				
2) Due to Grantor Governments		9590	153,953.49	2,920.63	156,874.12				
3) Due to Other Funds		9610	0.00	(100.07)	(100.07)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			101,313.29	2,820.56	104,133.85				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			7,252,687.64	355,897.76	7,608,585.40				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,422,749.00	0.00	5,422,749.00	5,756,748.00	0.00	5,756,748.00	6.2%
Education Protection Account State Aid - Current Year		8012	999,651.00	0.00	999,651.00	1,470,798.00	0.00	1,470,798.00	47.1%
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	17,192.00	0.00	17,192.00	17,192.00	0.00	17,192.00	0.0%
Timber Yield Tax		8022	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	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	3,421,684.00	0.00	3,421,684.00	3,492,675.00	0.00	3,492,675.00	2.1%
Unsecured Roll Taxes		8042	107,653.00	0.00	107,653.00	107,653.00	0.00	107,653.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,971,929.00	0.00	9,971,929.00	10,848,066.00	0.00	10,848,066.00	8.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(110,000.00)		(110,000.00)	(60,000.00)		(60,000.00)	-45.5%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	95,835.00	95,835.00	0.00	95,835.00	95,835.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,861,929.00	95,835.00	9,957,764.00	10,788,066.00	95,835.00	10,883,901.00	9.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	104,419.00	104,419.00	0.00	104,420.00	104,420.00	0.0%
Special Education Discretionary Grants		8182	0.00	20,757.00	20,757.00	0.00	10,829.00	10,829.00	-47.8%
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	129,756.00	129,756.00	0.00	0.00	0.00	-100.0%
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		20,098.00	20,098.00		20,637.00	20,637.00	2.7%
Title I, Part D, Local Delinquent Programs	3025	8290		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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		7,284.00	7,284.00		6,000.00	6,000.00	-17.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	164,905.00	164,905.00	0.00	104,343.00	104,343.00	-36.7%
TOTAL, FEDERAL REVENUE			0.00	457,219.00	457,219.00	0.00	256,229.00	256,229.00	-44.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	168,774.00	168,774.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	13,075.00	0.00	13,075.00	14,889.00	0.00	14,889.00	13.9%
Lottery - Unrestricted and Instructional Materials		8560	112,267.00	45,255.00	157,522.00	116,610.00	45,958.00	162,568.00	3.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	175,456.00	1,456,542.00	1,631,998.00	24,257.00	861,823.00	886,080.00	-45.7%
TOTAL, OTHER STATE REVENUE			300,798.00	1,670,571.00	1,971,369.00	155,756.00	907,781.00	1,063,537.00	-46.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	41,500.00	0.00	41,500.00	84,500.00	0.00	84,500.00	103.6%
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	0.00	0.00	0.00	2,700.00	0.00	2,700.00	New
Mitigation/Developer Fees		8681	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)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	3,000.00	3,000.00	New
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	41,350.00	126,275.00	167,625.00	15,200.00	129,905.00	145,105.00	-13.4%
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		301,735.00	301,735.00		355,585.00	355,585.00	17.8%
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			82,850.00	428,010.00	510,860.00	102,400.00	488,490.00	590,890.00	15.7%
TOTAL, REVENUES			10,245,577.00	2,651,635.00	12,897,212.00	11,046,222.00	1,748,335.00	12,794,557.00	-0.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,325,815.00	311,980.00	4,637,795.00	4,695,780.00	339,987.00	5,035,767.00	8.6%
Certificated Pupil Support Salaries		1200	133,836.00	86,111.00	219,947.00	202,674.00	118,884.00	321,558.00	46.2%
Certificated Supervisors' and Administrators' Salaries		1300	492,145.00	48,977.00	541,122.00	522,052.00	32,574.00	554,626.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,951,796.00	447,068.00	5,398,864.00	5,420,506.00	491,445.00	5,911,951.00	9.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	781,999.00	114,617.00	896,616.00	780,026.00	99,096.00	879,122.00	-2.0%
Classified Support Salaries		2200	259,248.00	137,672.00	396,920.00	316,511.00	155,551.00	472,062.00	18.9%
Classified Supervisors' and Administrators' Salaries		2300	204,903.00	2,561.00	207,464.00	247,431.00	0.00	247,431.00	19.3%
Clerical, Technical and Office Salaries		2400	436,981.00	14,725.00	451,706.00	450,150.00	14,725.00	464,875.00	2.9%
Other Classified Salaries		2900	164,673.00	5,096.00	169,769.00	185,520.00	2,195.00	187,715.00	10.6%
TOTAL, CLASSIFIED SALARIES			1,847,804.00	274,671.00	2,122,475.00	1,979,638.00	271,567.00	2,251,205.00	6.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	932,605.00	638,387.00	1,570,992.00	1,021,974.00	581,047.00	1,603,021.00	2.0%
PERS		3201-3202	465,310.00	60,834.00	526,144.00	480,468.00	67,814.00	548,282.00	4.2%
OASDI/Medicare/Alternative		3301-3302	226,552.00	26,758.00	253,310.00	235,218.00	28,139.00	263,357.00	4.0%
Health and Welfare Benefits		3401-3402	817,934.00	66,588.00	884,522.00	910,338.00	67,457.00	977,795.00	10.5%
Unemployment Insurance		3501-3502	34,482.00	3,506.00	37,988.00	5,207.00	1,604.00	6,811.00	-82.1%
Workers' Compensation		3601-3602	72,313.00	7,264.00	79,577.00	77,133.00	7,989.00	85,122.00	7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			2,549,196.00	803,337.00	3,352,533.00	2,730,338.00	754,050.00	3,484,388.00	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	44,536.00	44,536.00	104,116.00	49,007.00	153,123.00	243.8%
Books and Other Reference Materials		4200	7,100.00	17,050.00	24,150.00	17,875.00	2,570.00	20,445.00	-15.3%
Materials and Supplies		4300	144,725.00	139,470.00	284,195.00	185,865.00	92,823.00	278,688.00	-1.9%
Noncapitalized Equipment		4400	99,670.00	17,988.00	117,658.00	45,745.00	12,550.00	58,295.00	-50.5%
Food		4700	0.00	41,837.00	41,837.00	0.00	69,648.00	69,648.00	66.5%
TOTAL, BOOKS AND SUPPLIES			251,495.00	260,881.00	512,376.00	353,601.00	226,598.00	580,199.00	13.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	98,223.00	10,763.00	108,986.00	110,268.00	0.00	110,268.00	1.2%
Travel and Conferences		5200	4,084.00	38,814.00	42,898.00	7,227.00	28,300.00	35,527.00	-17.2%
Dues and Memberships		5300	13,978.00	0.00	13,978.00	15,047.00	0.00	15,047.00	7.6%
Insurance		5400 - 5450	108,864.00	0.00	108,864.00	136,074.00	0.00	136,074.00	25.0%
Operations and Housekeeping Services		5500	83,972.00	12,980.00	96,952.00	83,972.00	12,980.00	96,952.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,652.00	6,828.00	49,480.00	40,505.00	11,620.00	52,125.00	5.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	386,480.00	1,009,904.00	1,396,384.00	394,496.00	1,020,026.00	1,414,522.00	1.3%

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)	
Communications		5900	58,720.00	0.00	58,720.00	46,950.00	0.00	46,950.00	-20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			796,973.00	1,079,289.00	1,876,262.00	834,539.00	1,072,926.00	1,907,465.00	1.7%
CAPITAL OUTLAY									
Land		6100	0.00	16,211.00	16,211.00	0.00	20,981.00	20,981.00	29.4%
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	470,601.00	470,601.00	0.00	309,000.00	309,000.00	-34.3%
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	8,817.00	51,569.00	60,386.00	0.00	60,000.00	60,000.00	-0.6%
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			8,817.00	538,381.00	547,198.00	0.00	389,981.00	389,981.00	-28.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,406,081.00	3,403,627.00	13,809,708.00	11,318,622.00	3,206,567.00	14,525,189.00	5.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	350,000.00	0.00	350,000.00	0.00	0.00	0.00	-100.0%
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	65,000.00	0.00	65,000.00	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	115,314.00	0.00	115,314.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	0.00	350,000.00	180,314.00	0.00	180,314.00	-48.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

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)	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,039,780.00)	1,039,780.00	0.00	(1,175,972.00)	1,175,972.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,039,780.00)	1,039,780.00	0.00	(1,175,972.00)	1,175,972.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,389,780.00)	1,039,780.00	(350,000.00)	(1,356,286.00)	1,175,972.00	(180,314.00)	-48.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,861,929.00	95,835.00	9,957,764.00	10,788,066.00	95,835.00	10,883,901.00	9.3%
2) Federal Revenue		8100-8299	0.00	457,219.00	457,219.00	0.00	256,229.00	256,229.00	-44.0%
3) Other State Revenue		8300-8599	300,798.00	1,670,571.00	1,971,369.00	155,756.00	907,781.00	1,063,537.00	-46.1%
4) Other Local Revenue		8600-8799	82,850.00	428,010.00	510,860.00	102,400.00	488,490.00	590,890.00	15.7%
5) TOTAL, REVENUES			10,245,577.00	2,651,635.00	12,897,212.00	11,046,222.00	1,748,335.00	12,794,557.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	7,375,707.00	2,031,827.00	9,407,534.00	8,044,198.00	1,841,513.00	9,885,711.00	5.1%
2) Instruction - Related Services		2000-2999	782,945.00	212,573.00	995,518.00	779,310.00	154,001.00	933,311.00	-6.2%
3) Pupil Services		3000-3999	453,365.00	324,020.00	777,385.00	607,849.00	501,182.00	1,109,031.00	42.7%
4) Ancillary Services		4000-4999	49,127.00	2,755.00	51,882.00	47,827.00	2,472.00	50,299.00	-3.1%
5) Community Services		5000-5999	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	1,206,000.00	19,914.00	1,225,914.00	1,160,620.00	19,868.00	1,180,488.00	-3.7%
8) Plant Services		8000-8999	538,937.00	812,538.00	1,351,475.00	628,818.00	687,531.00	1,316,349.00	-2.6%
9) Other Outgo		9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,406,081.00	3,403,627.00	13,809,708.00	11,318,622.00	3,206,567.00	14,525,189.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(160,504.00)	(751,992.00)	(912,496.00)	(272,400.00)	(1,458,232.00)	(1,730,632.00)	89.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	0.00	350,000.00	180,314.00	0.00	180,314.00	-48.5%
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	(1,039,780.00)	1,039,780.00	0.00	(1,175,972.00)	1,175,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,389,780.00)	1,039,780.00	(350,000.00)	(1,356,286.00)	1,175,972.00	(180,314.00)	-48.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,550,284.00)	287,788.00	(1,262,496.00)	(1,628,686.00)	(282,260.00)	(1,910,946.00)	51.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,901,431.00	619,395.00	8,520,826.00	5,969,297.00	907,183.00	6,876,480.00	-19.3%
b) Audit Adjustments		9793	(381,850.00)	0.00	(381,850.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,519,581.00	619,395.00	8,138,976.00	5,969,297.00	907,183.00	6,876,480.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,519,581.00	619,395.00	8,138,976.00	5,969,297.00	907,183.00	6,876,480.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			5,969,297.00	907,183.00	6,876,480.00	4,340,611.00	624,923.00	4,965,534.00	-27.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,712.72	24,441.00	28,153.72	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	882,742.00	882,742.00	0.00	624,923.00	624,923.00	-29.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,210,000.00	0.00	4,210,000.00	3,500,000.00	0.00	3,500,000.00	-16.9%
Reserve for Enrichment		0000	9780		0.00	1,500,000.00		1,500,000.00	
Rainy Day Reserve		0000	9780		0.00	2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	566,548.00	0.00	566,548.00	588,220.00	0.00	588,220.00	3.8%
Unassigned/Unappropriated Amount		9790	1,184,036.28	0.00	1,184,036.28	247,391.00	0.00	247,391.00	-79.1%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	83,496.00	88,518.00
5650	FEMA Public Assistance Funds	46,825.00	0.00
6266	Educator Effectiveness, FY 2021-22	106,282.00	74,999.00
6300	Lottery: Instructional Materials	91,561.00	83,762.00
6546	Mental Health-Related Services	13,498.00	13,498.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	86,477.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	168,774.00	12,122.00
7435	Learning Recovery Emergency Block Grant	277,468.00	253,865.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,080.00	83,479.00
9010	Other Restricted Local	281.00	14,680.00
Total, Restricted Balance		882,742.00	624,923.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,098.00	7,098.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,098.00	7,098.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,098.00	7,098.00	0.0%
2) Ending Balance, June 30 (E + F1e)			7,098.00	7,098.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,098.00	7,098.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,097.54		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,097.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			7,097.54		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,098.00	7,098.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,098.00	7,098.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,098.00	7,098.00	0.0%
2) Ending Balance, June 30 (E + F1e)			7,098.00	7,098.00	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,098.00	7,098.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	7,098.00	7,098.00
Total, Restricted Balance		7,098.00	7,098.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,275.00	350,050.00	-0.1%
5) TOTAL, REVENUES			350,275.00	350,050.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	215,090.00	229,622.00	6.8%
3) Employee Benefits		3000-3999	107,191.00	120,977.00	12.9%
4) Books and Supplies		4000-4999	4,300.00	4,900.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	9,500.00	11,475.00	20.8%
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			336,081.00	366,974.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,194.00	(16,924.00)	-219.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,194.00	(16,924.00)	-219.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,103.00	17,020.00	448.5%
b) Audit Adjustments		9793	(277.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,826.00	17,020.00	502.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,826.00	17,020.00	502.3%
2) Ending Balance, June 30 (E + F1e)			17,020.00	96.00	-99.4%
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	17,020.00	96.00	-99.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(3,969.65)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(277.00)		
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			(4,246.65)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(4,246.65)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	100.00	50.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	350,175.00	350,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,275.00	350,050.00	-0.1%
TOTAL, REVENUES			350,275.00	350,050.00	-0.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	210,013.00	206,737.00	-1.6%
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	5,077.00	22,885.00	350.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			215,090.00	229,622.00	6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,180.00	56,402.00	10.2%
OASDI/Medicare/Alternative		3301-3302	16,381.00	15,579.00	-4.9%
Health and Welfare Benefits		3401-3402	36,295.00	46,727.00	28.7%
Unemployment Insurance		3501-3502	1,104.00	153.00	-86.1%
Workers' Compensation		3601-3602	2,231.00	2,116.00	-5.2%
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			107,191.00	120,977.00	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,250.00	4,700.00	10.6%
Noncapitalized Equipment		4400	50.00	200.00	300.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,300.00	4,900.00	14.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	25.00	-50.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	10,000.00	25.0%
Communications		5900	1,450.00	1,450.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,500.00	11,475.00	20.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			336,081.00	366,974.00	9.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,275.00	350,050.00	-0.1%
5) TOTAL, REVENUES			350,275.00	350,050.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		336,081.00	366,974.00	9.2%
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			336,081.00	366,974.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,194.00	(16,924.00)	-219.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,194.00	(16,924.00)	-219.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,103.00	17,020.00	448.5%
b) Audit Adjustments		9793	(277.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,826.00	17,020.00	502.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,826.00	17,020.00	502.3%
2) Ending Balance, June 30 (E + F1e)			17,020.00	96.00	-99.4%
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	17,020.00	96.00	-99.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,392.00	160,000.00	-20.2%
3) Other State Revenue		8300-8599	265,500.00	265,000.00	-0.2%
4) Other Local Revenue		8600-8799	793.00	250.00	-68.5%
5) TOTAL, REVENUES			466,685.00	425,250.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,411.00	160,909.00	7.0%
3) Employee Benefits		3000-3999	73,637.00	87,291.00	18.5%
4) Books and Supplies		4000-4999	204,510.00	229,375.00	12.2%
5) Services and Other Operating Expenditures		5000-5999	6,030.00	4,850.00	-19.6%
6) Capital Outlay		6000-6999	30,000.00	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			464,588.00	482,425.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,097.00	(57,175.00)	-2,826.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	65,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	65,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,097.00	7,825.00	273.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,821.00	91,825.00	-17.9%
b) Audit Adjustments		9793	(22,093.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			89,728.00	91,825.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,728.00	91,825.00	2.3%
2) Ending Balance, June 30 (E + F1e)			91,825.00	99,650.00	8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			91,825.00	99,650.00	8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789			0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
9790			0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	17,888.71		
		9111	(2,384.00)		
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			15,504.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			15,504.71		
FEDERAL REVENUE					
Child Nutrition Programs		8220	178,182.00	160,000.00	-10.2%
Donated Food Commodities		8221	22,210.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			200,392.00	160,000.00	-20.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	265,500.00	265,000.00	-0.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			265,500.00	265,000.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	368.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	425.00	250.00	-41.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			793.00	250.00	-68.5%
TOTAL, REVENUES			466,685.00	425,250.00	-8.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	150,411.00	160,909.00	7.0%
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			150,411.00	160,909.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,470.00	41,604.00	17.3%
OASDI/Medicare/Alternative		3301-3302	11,928.00	12,190.00	2.2%
Health and Welfare Benefits		3401-3402	23,742.00	31,721.00	33.6%
Unemployment Insurance		3501-3502	919.00	118.00	-87.2%
Workers' Compensation		3601-3602	1,578.00	1,658.00	5.1%

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			73,637.00	87,291.00	18.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,700.00	1,675.00	-1.5%
Noncapitalized Equipment		4400	300.00	900.00	200.0%
Food		4700	202,510.00	226,800.00	12.0%
TOTAL, BOOKS AND SUPPLIES			204,510.00	229,375.00	12.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	150.00	-78.6%
Dues and Memberships		5300	1,000.00	300.00	-70.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,330.00	4,400.00	1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,030.00	4,850.00	-19.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	30,000.00	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			30,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			464,588.00	482,425.00	3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	65,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	65,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	65,000.00	New

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,392.00	160,000.00	-20.2%
3) Other State Revenue		8300-8599	265,500.00	265,000.00	-0.2%
4) Other Local Revenue		8600-8799	793.00	250.00	-68.5%
5) TOTAL, REVENUES			466,685.00	425,250.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		464,588.00	482,425.00	3.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			464,588.00	482,425.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,097.00	(57,175.00)	-2,826.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	65,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	65,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,097.00	7,825.00	273.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,821.00	91,825.00	-17.9%
b) Audit Adjustments		9793	(22,093.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			89,728.00	91,825.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,728.00	91,825.00	2.3%
2) Ending Balance, June 30 (E + F1e)			91,825.00	99,650.00	8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	91,825.00	99,650.00	8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	91,211.00	99,036.00
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		91,825.00	99,650.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	110,000.00	60,000.00	-45.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%
5) TOTAL, REVENUES			110,050.00	60,050.00	-45.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	113,296.00	59,500.00	-47.5%
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			113,296.00	59,500.00	-47.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,246.00)	550.00	-116.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,246.00)	550.00	-116.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,038.00	2,584.00	-57.2%
b) Audit Adjustments		9793	(208.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,830.00	2,584.00	-55.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,830.00	2,584.00	-55.7%
2) Ending Balance, June 30 (E + F1e)			2,584.00	3,134.00	21.3%
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	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	2,584.00	3,134.00	21.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,647.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(208.00)		
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			33,439.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			33,439.88		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	110,000.00	60,000.00	-45.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			110,000.00	60,000.00	-45.5%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	0.0%
TOTAL, REVENUES			110,050.00	60,050.00	-45.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	59,500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	113,296.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			113,296.00	59,500.00	-47.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			113,296.00	59,500.00	-47.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	110,000.00	60,000.00	-45.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%
5) TOTAL, REVENUES			110,050.00	60,050.00	-45.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
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		113,296.00	59,500.00	-47.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			113,296.00	59,500.00	-47.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,246.00)	550.00	-116.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,246.00)	550.00	-116.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,038.00	2,584.00	-57.2%
b) Audit Adjustments		9793	(208.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,830.00	2,584.00	-55.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,830.00	2,584.00	-55.7%
2) Ending Balance, June 30 (E + F1e)			2,584.00	3,134.00	21.3%
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	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	2,584.00	3,134.00	21.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	7,000.00	-12.5%
5) TOTAL, REVENUES			8,000.00	7,000.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	7,000.00	-12.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	7,000.00	-12.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,113.00	552,113.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,113.00	552,113.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,113.00	552,113.00	1.5%
2) Ending Balance, June 30 (E + F1e)					
			552,113.00	559,113.00	1.3%
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			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	552,113.00	559,113.00	1.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789			0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
9790			0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	549,961.78		
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			549,961.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			549,961.78		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	7,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	7,000.00	-12.5%
TOTAL, REVENUES			8,000.00	7,000.00	-12.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	7,000.00	-12.5%
5) TOTAL, REVENUES			8,000.00	7,000.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,000.00	7,000.00	-12.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	7,000.00	-12.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,113.00	552,113.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,113.00	552,113.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,113.00	552,113.00	1.5%
2) Ending Balance, June 30 (E + F1e)			552,113.00	559,113.00	1.3%
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					
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	552,113.00	559,113.00	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	860,004.00	870,004.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,004.00	870,004.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,004.00	870,004.00	1.2%
2) Ending Balance, June 30 (E + F1e)			870,004.00	880,004.00	1.1%
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	870,004.00	880,004.00	1.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	869,247.91		
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			869,247.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			869,247.91		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,000.00	10,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	860,004.00	870,004.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,004.00	870,004.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,004.00	870,004.00	1.2%
2) Ending Balance, June 30 (E + F1e)			870,004.00	880,004.00	1.1%
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	870,004.00	880,004.00	1.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,935.00	21,000.00	-12.3%
5) TOTAL, REVENUES			23,935.00	21,000.00	-12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,606.00	6,607.00	-43.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,606.00	6,607.00	-43.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,329.00	14,393.00	16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,329.00	14,393.00	16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,927.00	178,377.00	3.8%
b) Audit Adjustments		9793	(5,879.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			166,048.00	178,377.00	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,048.00	178,377.00	7.4%
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	176,442.00	189,835.00	7.6%
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	1,935.00	2,935.00	51.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	187,022.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,879.00)		
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			181,143.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			181,143.71		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,435.00	1,000.00	-58.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	21,500.00	20,000.00	-7.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,935.00	21,000.00	-12.3%
TOTAL, REVENUES			23,935.00	21,000.00	-12.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	11,606.00	6,607.00	-43.1%
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)			11,606.00	6,607.00	-43.1%
TOTAL, EXPENDITURES			11,606.00	6,607.00	-43.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,935.00	21,000.00	-12.3%
5) TOTAL, REVENUES			23,935.00	21,000.00	-12.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,606.00	6,607.00	-43.1%
10) TOTAL, EXPENDITURES			11,606.00	6,607.00	-43.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			12,329.00	14,393.00	16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			12,329.00	14,393.00	16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,927.00	178,377.00	3.8%
b) Audit Adjustments		9793	(5,879.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			166,048.00	178,377.00	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,048.00	178,377.00	7.4%
2) Ending Balance, June 30 (E + F1e)			178,377.00	192,770.00	8.1%
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	176,442.00	189,835.00	7.6%
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	1,935.00	2,935.00	51.7%
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	176,442.00	189,835.00
Total, Restricted Balance		176,442.00	189,835.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,800.00	2,500.00	-84.2%
5) TOTAL, REVENUES			15,800.00	2,500.00	-84.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	134,591.00	100,000.00	-25.7%
6) Capital Outlay		6000-6999	1,160,260.00	113,674.00	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,294,851.00	213,674.00	-83.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,279,051.00)	(211,174.00)	-83.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	115,314.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	115,314.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,279,051.00)	(95,860.00)	-92.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,368,590.00	95,860.00	-93.0%
b) Audit Adjustments		9793	6,321.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,374,911.00	95,860.00	-93.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,374,911.00	95,860.00	-93.0%
2) Ending Balance, June 30 (E + F1e)			95,860.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	95,860.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	445,912.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(74,373.00)		
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			371,539.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			371,539.37		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,800.00	2,500.00	-84.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,800.00	2,500.00	-84.2%
TOTAL, REVENUES			15,800.00	2,500.00	-84.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	134,591.00	100,000.00	-25.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,591.00	100,000.00	-25.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,141,843.00	113,674.00	-90.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,417.00	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			1,160,260.00	113,674.00	-90.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,294,851.00	213,674.00	-83.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	115,314.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	115,314.00	New
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	115,314.00	New

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,800.00	2,500.00	-84.2%
5) TOTAL, REVENUES			15,800.00	2,500.00	-84.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,294,851.00	213,674.00	-83.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,294,851.00	213,674.00	-83.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,279,051.00)	(211,174.00)	-83.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	115,314.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	115,314.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,279,051.00)	(95,860.00)	-92.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,368,590.00	95,860.00	-93.0%
b) Audit Adjustments		9793	6,321.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,374,911.00	95,860.00	-93.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,374,911.00	95,860.00	-93.0%
2) Ending Balance, June 30 (E + F1e)			95,860.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	95,860.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	95,860.00	0.00
Total, Restricted Balance		95,860.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050.00	2,500.00	138.1%
5) TOTAL, REVENUES			1,050.00	2,500.00	138.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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	54,715.00	41,900.00	-23.4%
6) Capital Outlay		6000-6999	444,769.00	333,669.00	-25.0%
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			499,484.00	375,569.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(498,434.00)	(373,069.00)	-25.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(148,434.00)	(373,069.00)	151.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	841,086.00	650,723.00	-22.6%
b) Audit Adjustments		9793	(41,929.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			799,157.00	650,723.00	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			799,157.00	650,723.00	-18.6%
2) Ending Balance, June 30 (E + F1e)			650,723.00	277,654.00	-57.3%
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	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	650,723.00	277,654.00	-57.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	778,401.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,605.00)		
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			757,796.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			757,796.66		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,050.00	2,500.00	138.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050.00	2,500.00	138.1%
TOTAL, REVENUES			1,050.00	2,500.00	138.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,715.00	41,900.00	-23.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,715.00	41,900.00	-23.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	444,769.00	333,669.00	-25.0%
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			444,769.00	333,669.00	-25.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		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			499,484.00	375,569.00	-24.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	350,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			350,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050.00	2,500.00	138.1%
5) TOTAL, REVENUES			1,050.00	2,500.00	138.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
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		499,484.00	375,569.00	-24.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			499,484.00	375,569.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(498,434.00)	(373,069.00)	-25.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(148,434.00)	(373,069.00)	151.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	841,086.00	650,723.00	-22.6%
b) Audit Adjustments		9793	(41,929.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			799,157.00	650,723.00	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			799,157.00	650,723.00	-18.6%
2) Ending Balance, June 30 (E + F1e)			650,723.00	277,654.00	-57.3%
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					
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	650,723.00	277,654.00	-57.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39.26	39.36	42.51	42.15	42.15	46.12
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	39.26	39.36	42.51	42.15	42.15	46.12
5. District Funded County Program ADA						
a. County Community Schools	1.90	1.90	1.90	2.40	2.40	2.40
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.90	1.90	1.90	2.40	2.40	2.40
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	41.16	41.26	44.41	44.55	44.55	48.52
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	666.37	666.25	666.37	685.94	685.94	685.94
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	666.37	666.25	666.37	685.94	685.94	685.94
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	666.37	666.25	666.37	685.94	685.94	685.94

BALANCING SPREADSHEET - General Fund Gravenstein Union (Fund 01, 03, & 04) Report @ Adopted Budget

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Gravenstein

			Budget Year 2023-24	MYP Year 1 2024-25	MYP Year 2 2025-26
LCFF Calculator					
<i>from calculator</i>		State Aid	3,606,748	3,791,601	3,812,544
		EPA	1,470,798	1,671,709	1,682,833
		Property Taxes	3,620,520	3,638,622	3,656,815
		In-Lieu of Property Tax	0	0	0
		<i>subtotal</i>	8,698,066	9,101,932	9,152,192
<i>additional items (not in calculator)</i>		property tax transfer-spec ed 8097	95,835	95,835	95,835
		basic aid supplemental	2,150,000	2,150,000	2,150,000
		prior year , object 8019			
		Fund 01, object 8091, LCFF Transfer	-60,000	-60,000	-60,000
		other _____	0	0	0
		prior year amount charter overpaid	0	-	-
		<i>General Fund total</i>	\$10,883,901 ●	\$11,287,767 □	\$11,338,027 ▼
Escape					
	resource	object			
general fund	0000	8011 State Aid + choice + supplemental	5,756,748		
general fund	1400	8012 EPA	1,470,798		
general fund	0000/1400	8019 Prior year			
general fund	0000	802x-804x Property Taxes	3,620,520		
general fund	0000	8091 LCFF transfer	-60,000		
general fund	0000	8096 In-Lieu of Property Tax	0		
		<i>subtotal</i>	10,788,066		
general fund	6500	8097 property tax transfer-special educ	95,835		
		<i>General Fund total</i>	\$10,883,901 ●		
Multi-year Projection					
MYP- general fund		LCFF Sources (8010-8099)	10,883,901 ●	11,287,767	11,338,027
		<i>General Fund total</i>	\$10,883,901 ●	\$11,287,767 □	\$11,338,027 ▼
		SACS			

balanced

balanced

balanced

Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue

LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

Can be calculated from data provided above.

	2023-24	2024-25	2025-26
Total LCFF less object 8096, object 8097 and Fund 01-object 8091	7,227,546	7,613,310	7,645,377

Gravenstein Union Elementary (70714)	2022-23	2023-24	2024-25	2025-26
[1] UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(specified as calculated by the Department of Finance, DCF)</small>	13.26%	8.22%	3.94%	3.29%
Statutory COLA	6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <small>(2022-23 forward)</small>	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	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 funding?					
	YES	YES	YES	YES	
[c] PROPERTY TAXES					
P-1, A-6	Estimated Property Taxes (excluding RDA)	\$ 3,549,529	\$ 3,620,520	\$ 3,638,022	\$ 3,656,815
P-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -
	Less In-Lieu Property Tax Transfer	\$ (3,327,755)	\$ (3,381,341)	\$ (3,394,298)	\$ (3,427,822)
	Total Local Revenue	\$ 221,774	\$ 239,179	\$ 243,724	\$ 228,993

[e] UNDUPLICATED PUPIL PERCENTAGE					
P-1.2 / A-3.2	District Enrollment (second prior year)				
P-1.1 / A-3.1	District Enrollment (first prior year)				
P-1.1 / A-3	District Enrollment	42	42	44	43
P-2.2 / A-4.2	COE Enrollment (second prior year)				
P-2.1 / A-4.1	COE Enrollment (first prior year)				
P-2.1 / A-4	COE Enrollment	2	2	2	2
	Total Enrollment	44	46	46	45
P-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)				
P-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)				
P-1 / B-3	District Unduplicated Pupil Count	13	13	13	12
P-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)				
P-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)				
P-2 / B-4	COE Unduplicated Pupil Count				
	Total Unduplicated Pupil Count	13	13	13	12
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	29.55%	28.26%	28.26%	26.67%
P-1	Unduplicated Pupil Percentage (%)	29.57%	30.16%	28.68%	27.74%

[f] AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on ONLY:					
	TK		0.80		
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 Attendance Recovery determination calculation (Proxy ADA)?					

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)					
P-1, D-6	Grades TK-3	38.02	39.75	39.75	39.75
P-2, D-7	Grades 4-6	-	-	-	-
P-3, D-8	Grades 7-8	-	-	-	-
P-4, D-9	Grades 9-12	-	-	-	-
	TOTAL CURRENT YEAR ADA	38.02	39.75	39.75	39.75
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)					
P-1, D-17	Grades TK-3	0.36	1.60	0.80	0.80
P-2, D-18	Grades 4-6	-	-	0.80	0.80
P-3, D-19	Grades 7-8	0.88	0.80	-	-
P-4, D-20	Grades 9-12	-	-	-	-
	TOTAL NPS-CDS (Annual)	1.24	2.40	1.60	1.60
District Basic Aid ADA funded outside of the LCFF <small>(Count Omissions, Voluntary TK & Open Enrollment)</small>					
<small>(For calculating EPA only, this ADA is not included in the LCFF funding calculation.)</small>					
	DISTRICT TOTAL	39.26	42.15	41.35	41.35
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)					
P-6, E-11	Grades TK-3	1.16	1.60	0.80	-
P-7, E-12	Grades 4-6	0.11	-	0.80	1.60
P-8, E-13	Grades 7-8	0.83	-	-	-
P-9, E-14	Grades 9-12	-	-	-	-
	COUNTY TOTAL	1.90	1.60	1.60	1.60
	RATIO: District ADA-to-Enrollment	93.48%	95.80%	93.98%	96.10%
	RATIO: County ADA-to-Enrollment	95.00%	80.00%	80.00%	80.00%

[g] PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT					
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).					
-2023-25: Enter prior year (2023-24) ADA for net charter shift					
-2023-24: Enter prior year (2022-23) and second prior year (2021-22) ADA for net charter shift					
-2024-26: Enter prior year (2023-24), second prior year (2022-23), and third prior year (2021-22) ADA for net charter shift					
-2025-28 and forward: Enter three prior years ADA for net charter shift					
Prior year <small>(Enter: 1st prior year language suspended to fiscal years 2020-21 and 2021-22)</small>					
A-6	Grades TK-3	26.78	26.78	26.78	
A-7	Grades 4-6				
A-8	Grades 7-8				
A-9	Grades 9-12				
		26.78	26.78	26.78	-
A-11	Grades TK-3	33.28	33.28	33.28	
A-12	Grades 4-6				
A-13	Grades 7-8				
A-14	Grades 9-12				
		33.28	33.28	33.28	-
	Difference	6.50	6.50	6.50	-

[5] IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS				
[a] CHARTER SCHOOL NAME AND GRADE SPAN				
[b] IN-LIEU TAX CALCULATION BY CHARTER SCHOOL <small>(Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)</small>				
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.				

1	Charter Name	Gravenstein Elem			
	Charter ADA by grade span				
	Grades K-3	263.32	276.94	279.21	270.84
	Grades 4-6	144.96	154.16	142.88	150.40
	Grades 7-8	-	-	-	-
	Grades 9-12	-	-	-	-
	Total ADA	408.28	431.10	422.09	421.24
2	Charter Name	Hillcrest Middle			
	Charter ADA by grade span				
	Grades K-3	80.40	78.20	95.00	78.20
	Grades 4-6	177.69	176.64	170.20	174.80
	Grades 7-8	-	-	-	-
	Grades 9-12	-	-	-	-
	Total ADA	258.09	254.84	265.20	253.00

Gravenstein Union Elementary (70714) - 2023-24 Adopted Budget		6/9/2023			
	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$407,702	\$481,629	\$510,080	\$457,761	
Grade Span Adjustment	40,779	49,247	51,295	44,889	
Supplemental Grant	26,524	32,022	32,201	27,887	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	9,509	9,509	9,509	9,509	
Add-ons: Home-to-School Transportation	50,000	54,110	56,242	58,092	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	2,435	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$534,514	\$628,952	\$659,327	\$598,138	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	316,914	316,914	316,914	316,914	
Additional State Aid	2,697	-	-	-	
Total LCFF Entitlement	\$854,125	\$945,866	\$976,241	\$915,052	
LCFF Entitlement Per ADA	\$ 19,233	\$ 19,494	\$ 19,742	\$ 21,305	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 632,351	\$ 621,749	\$ 632,896	\$ 607,027	
EPA (for LCFF Calculation purposes)	\$ 52,356	\$ 84,939	\$ 99,117	\$ 89,032	
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)	\$ 3,549,529	\$ 3,620,520	\$ 3,638,622	\$ 3,656,815	
In-Lieu of Property Taxes (Object Code 8096)	(3,327,755)	(3,381,341)	(3,394,394)	(3,437,822)	
Property Taxes net of In-Lieu	\$ 221,774	\$ 239,179	\$ 244,228	\$ 218,993	
TOTAL FUNDING	906,481	945,867	976,241	915,052	
Basic Aid Status					
Basic Aid Status	Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ 52,356	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$854,125	\$945,867	\$976,241	\$915,052	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 52,356	\$ 84,939	\$ 99,117	\$ 89,032	
EPA, Current Year (Object Code 8012)	\$ 52,356	\$ 84,939	\$ 99,117	\$ 89,032	
(P-2 plus Current Year Accrual)	-	-	-	-	
EPA, Prior Year Adjustment (Object Code 8019)	\$ 638.00	\$ -	\$ -	\$ -	
(P-1 plus Prior Year Accrual)	-	-	-	-	
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 768,092	\$ 847,790	\$ 878,289	\$ 819,564	
Supplemental and Concentration Grant funding in the LCAP year	\$ 26,524	\$ 32,022	\$ 32,201	\$ 27,887	
Percentage to Increase or Improve Services	3.45%	3.78%	3.67%	3.40%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	42	44	44	43	
COE Enrollment	2	2	2	2	
Total Enrollment	44	46	46	45	
Unduplicated Pupil Count	13	13	13	12	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	13	13	13	12	
Rolling %, Supplemental Grant	29.5700%	30.1600%	28.6800%	27.7400%	
Rolling %, Concentration Grant	29.5700%	30.1600%	28.6800%	27.7400%	
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	38.50	38.50	34.77	38.02	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	38.50	38.50	34.77	38.02	
NSS	-	-	-	-	
Combined Subtotal	38.50	38.50	34.77	38.02	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	38.50	34.77	38.02	39.75	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	38.50	34.77	38.02	39.75	
NSS	-	-	-	-	
Combined Subtotal	38.50	34.77	38.02	39.75	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	41.27	44.52	46.25	39.75	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	41.27	44.52	46.25	39.75	
NSS	-	-	-	-	
Combined Subtotal	41.27	44.52	46.25	39.75	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3	39.42	39.26	39.68	39.17	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	39.42	39.26	39.68	39.17	
NSS	-	-	-	-	
Combined Subtotal	39.42	39.26	39.68	39.17	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
Current Year ADA	6.50	6.50	6.50	-	
Current Year ADA					
Grades TK-3	38.02	39.75	39.75	39.75	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	38.02	39.75	39.75	39.75	
NSS	-	-	-	-	
Combined Subtotal	38.02	39.75	39.75	39.75	
Change in LCFF ADA (excludes NSS ADA)	(3.25)	(4.77)	(6.50)	-	
	Decline	Decline	Decline	No Change	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	41.27	44.52	46.25	39.75	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	41.27	44.52	46.25	39.75	
	Prior	Prior	Prior	Current	
NPS, CDS, & COE Operated					
Grades TK-3	1.52	3.20	1.60	0.80	
Grades 4-6	0.11	-	1.60	2.40	
Grades 7-8	1.51	0.80	-	-	
Grades 9-12	-	-	-	-	
Subtotal	3.14	4.00	3.20	3.20	
ACTUAL ADA (Current Year Only)					
Grades TK-3	39.54	42.95	41.35	40.55	
Grades 4-6	0.11	-	1.60	2.40	
Grades 7-8	1.51	0.80	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	41.16	43.75	42.95	42.95	
TOTAL FUNDED ADA					
Grades TK-3	42.79	47.72	47.85	40.55	
Grades 4-6	0.11	-	1.60	2.40	
Grades 7-8	1.51	0.80	-	-	
Grades 9-12	-	-	-	-	
Total	44.41	48.52	49.45	42.95	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	3.25	4.77	6.50	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	-	0.80	-	-	

Gravenstein Union Elementary (70714) - 2023-24 Adopted Budget

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

- 1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

	2022-23	2023-24	2024-25	2025-26
Local Property Taxes (w/out RDA)	\$ 3,549,529	\$ 3,620,520	\$ 3,638,622	\$ 3,656,815
District LCFF ADA	44.41	48.52	49.45	42.95
Total Charter LCFF ADA	666.37	685.94	687.29	674.24
Total LCFF ADA	<u>710.78</u>	<u>734.46</u>	<u>736.74</u>	<u>717.19</u>
Property Taxes per ADA	\$ 4,993.84	\$ 4,929.50	\$ 4,938.81	\$ 5,098.81
Funding Method:				
Property Taxes per ADA	\$ 3,327,755	\$ 3,381,341	\$ 3,394,394	\$ 3,437,822
LCFF Funding per ADA	-	-	-	-
Alternative Calculation	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
In-Lieu of Property Tax Transfer Total	<u>\$ 3,327,755</u>	<u>\$ 3,381,341</u>	<u>\$ 3,394,394</u>	<u>\$ 3,437,822</u>
<i>Prior Year Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
1 Gravenstein Elementary	<u>\$ 2,038,885</u>	<u>\$ 2,125,107</u>	<u>\$ 2,084,622</u>	<u>\$ 2,147,823</u>
ADA	408.28	431.10	422.09	421.24
1 In-Lieu at Property tax/ADA	\$ 2,038,885	\$ 2,125,107	\$ 2,084,622	\$ 2,147,823
2 In-Lieu at LCFF Adj Base grant/ADA	\$ 4,013,243	\$ 4,585,007	\$ 4,673,350	\$ 4,809,819
2 Hillcrest Middle	<u>\$ 1,288,870</u>	<u>\$ 1,256,234</u>	<u>\$ 1,309,772</u>	<u>\$ 1,289,999</u>
ADA	258.09	254.84	265.20	253.00
1 In-Lieu at Property tax/ADA	\$ 1,288,870	\$ 1,256,234	\$ 1,309,772	\$ 1,289,999
2 In-Lieu at LCFF Adj Base grant/ADA	\$ 2,466,816	\$ 2,634,956	\$ 2,862,603	\$ 2,808,907

Gravenstein Elementary (6051742)		2022-23	2023-24	2024-25	2025-26
(1) UNIVERSAL ASSUMPTIONS					
Supplemental Grant %		20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)		65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(pre-filled as calculated by the Department of Finance, DOF)</i>		13.26%	8.22%	3.94%	3.29%
Statutory COLA		6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)		6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		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 (P-2)		45.21907870%	45.21907870%	45.21907870%	45.21907870%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)		45.21907870%	45.21907870%	45.21907870%	45.21907870%
Local EPA Accrual	\$	-	-	-	-
Local EPA Accrual - Prior Year					
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
(a) TRANSFER OF IN-LIEU PROPERTY TAX					
F-4 F-6/F-7 In-Lieu of Property Tax		2,038,885	2,125,107	2,084,622	2,147,823
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)					
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)					
A-1, A-2, A-3 Enrollment		441	468	459	458
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)					
B-1, B-2, B-3 Unduplicated Pupil Count		145	153	150	150
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		32.88%	32.69%	32.68%	32.75%
C-1 Unduplicated Pupil Percentage (%)		28.79%	30.82%	32.75%	32.71%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location					
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, e					
D-3 Unduplicated Pupil Percentage (%)		41.25%	41.25%	41.25%	41.25%
Unduplicated Pupil Percentage: Supplemental Grant		28.79%	30.82%	32.75%	32.71%
Unduplicated Pupil Percentage: Concentration Grant		28.79%	30.82%	32.75%	32.71%
(d) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on ONLY:					
TK		25.91	25.60	28.80	28.80
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year					
B-1 Grades TK-3		263.32	276.94	279.21	270.84
B-2 Grades 4-6		144.96	154.16	142.88	150.44
B-3 Grades 7-8					
B-4 Grades 9-12					
SUBTOTAL ADA		408.28	431.10	422.09	421.28
RATIO: ADA to Enrollment		0.93	0.92	0.92	0.92

Gravenstein Elementary (6051742) - 2023-24 Adopted Budget		6/9/2023				
	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.47%	
Base Grant Proration Factor	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%	
LCFF Entitlement						
Base Grant	\$3,762,299	\$4,299,205	\$4,374,037	\$4,510,431	\$-	
Grade Span Adjustment	250,944	285,802	299,313	299,820	-	
Supplemental Grant	231,083	282,620	306,105	314,687	-	
Concentration Grant	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	
Add-ons: Transitional Kindergarten	72,885	77,932	91,128	94,126	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$4,317,211	\$4,945,559	\$5,070,583	\$5,219,064	\$-	
Miscellaneous Adjustments	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	
Total LCFF Entitlement	4,317,211	4,945,559	5,070,583	5,219,064	-	
LCFF Entitlement Per ADA	\$ 10,574	\$ 11,472	\$ 12,013	\$ 12,389	\$ -	
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 1,725,421	\$ 1,983,954	\$ 2,056,628	\$ 2,111,926	\$ -	
EPA (for LCFF Calculation purposes)	\$ 552,905	\$ 836,498	\$ 929,333	\$ 959,315	\$ -	
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	2,038,885	2,125,107	2,084,622	2,147,823	-	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	4,317,211	4,945,559	5,070,583	5,219,064	-	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	4,317,211	4,945,559	5,070,583	5,219,064	-	
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	45.21907870%	45.21907870%	45.21907870%	45.21907870%	45.21907870%	
% of Adjusted Revenue Limit - P-2	45.21907870%	45.21907870%	45.21907870%	45.21907870%	45.21907870%	
EPA (for LCFF Calculation purposes)	\$ 552,905	\$ 836,498	\$ 929,333	\$ 959,315	\$ -	
EPA, Current Year (Object Code 8012)	\$ 552,905	\$ 836,498	\$ 929,333	\$ 959,315	\$ -	
(P-2 plus Current Year Accrual)	\$ 552,905	\$ 836,498	\$ 929,333	\$ 959,315	\$ -	
EPA, Prior Year Adjustment (Object Code 8019)	\$ 1,489.00	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)	\$ 1,489.00	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 4,013,243	\$ 4,585,007	\$ 4,673,350	\$ 4,810,251	\$ -	
Supplemental and Concentration Grant funding in the LCAP year	\$ 231,083	\$ 282,620	\$ 306,105	\$ 314,687	\$ -	
Percentage to Increase or Improve Services	5.76%	6.16%	6.55%	6.54%	0.00%	
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	441	468	459	458	-	
COE Enrollment	-	-	-	-	-	
Total Enrollment	441	468	459	458	0	
Unduplicated Pupil Count	145	153	150	150	-	
COE Unduplicated Pupil Count	-	-	-	-	-	
Total Unduplicated Pupil Count	145	153	150	150	0	
Rolling %, Supplemental Grant	28.7900%	30.8200%	32.7500%	32.7100%	0.0000%	
Rolling %, Concentration Grant	28.7900%	30.8200%	32.7500%	32.7100%	0.0000%	
SUMMARY OF LCFF ADA						
Current Year ADA						
Grades TK-3	263.32	276.94	279.21	270.84	-	
Grades 4-6	144.96	154.16	142.88	150.44	-	
Grades 7-8	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	
LCFF Subtotal	408.28	431.10	422.09	421.28	-	
NSS	-	-	-	-	-	
Combined Subtotal	408.28	431.10	422.09	421.28	-	
Change in LCFF ADA (excludes NSS ADA)	408.28	431.10	422.09	421.28	No Change	
Increase	Increase	Increase	Increase	Increase	No Change	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)						
Grades TK-3	263.32	276.94	279.21	270.84	-	
Grades 4-6	144.96	154.16	142.88	150.44	-	
Grades 7-8	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	
Subtotal	408.28	431.10	422.09	421.28	-	
Current	Current	Current	Current	Current	Current	
ACTUAL ADA (Current Year Only)						
Grades TK-3	263.32	276.94	279.21	270.84	-	
Grades 4-6	144.96	154.16	142.88	150.44	-	
Grades 7-8	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	
Total Actual ADA	408.28	431.10	422.09	421.28	-	
TOTAL FUNDED ADA						
Grades TK-3	263.32	276.94	279.21	270.84	-	
Grades 4-6	144.96	154.16	142.88	150.44	-	
Grades 7-8	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	
Total	408.28	431.10	422.09	421.28	-	
<i>Funded Difference (Funded ADA less Actual ADA)</i>						
	-	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	25.91	25.60	28.80	28.80	-	

Hillcrest Middle (6051759)		2022-23	2023-24	2024-25	2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS						
Supplemental Grant %		20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)		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>		13.26%	8.22%	3.94%	3.29%	3.19%
Statutory COLA		6.56%	8.22%	3.94%	3.29%	3.19%
Augmentation/(COLA Suspension)		6.70%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor		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%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$	2,813.00	3,044.23	3,164.17	3,268.27	3,372.53
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)		45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)		45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
Local EPA Accrual	\$	-	-	-	-	-
Local EPA Accrual - Prior Year						
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF						
(a) TRANSFER OF IN-LIEU PROPERTY TAX						
I-4 F-6 / F-7 In-Lieu of Property Tax		1,288,870	1,256,234	1,309,772	1,289,999	
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)						
A-1.2, A-2.2, A-3.2 Enrollment (second prior year)						
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)						
A-1, A-2, A-3 Enrollment		278	277	285	275	
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)						
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)						
B-1, B-2, B-3 Unduplicated Pupil Count		111	111	115	115	
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		39.93%	40.07%	40.35%	41.82%	0.00%
C-1 Unduplicated Pupil Percentage (%)		29.14%	35.90%	40.12%	40.74%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location						
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district.						
D-3 Unduplicated Pupil Percentage (%)		41.25%	41.25%	41.25%	41.25%	
Unduplicated Pupil Percentage: Supplemental Grant		29.14%	35.90%	40.12%	40.74%	0.00%
Unduplicated Pupil Percentage: Concentration Grant		29.14%	35.90%	40.12%	40.74%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)						
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year						
B-1 Grades TK-3						
B-2 Grades 4-6		80.40	78.20	95.00	78.20	
B-3 Grades 7-8		177.69	176.64	170.20	174.80	
B-4 Grades 9-12						
SUBTOTAL ADA		258.09	254.84	265.20	253.00	-
RATIO: ADA to Enrollment		0.93	0.92	0.93	0.92	-

Hillcrest Middle (6051759) - 2023-24 Adopted Budget		6/9/2023				
	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.19%	
Base Grant Proration Factor	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%	
LCFF Entitlement						
Base Grant	\$2,450,331	\$2,618,623	\$2,828,175	\$2,790,691	\$-	
Grade Span Adjustment	-	-	-	-	-	
Supplemental Grant	142,805	188,017	226,933	227,385	-	
Concentration Grant	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,593,136	\$2,806,640	\$3,055,108	\$3,018,076	\$-	
Miscellaneous Adjustments	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	
Total LCFF Entitlement	2,593,136	2,806,640	3,055,108	3,018,076	-	
LCFF Entitlement Per ADA	\$ 10,047	\$ 11,013	\$ 11,520	\$ 11,929	\$ -	
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 903,397	\$ 1,001,045	\$ 1,102,077	\$ 1,093,591	\$ -	
EPA (for LCFF Calculation purposes)	\$ 400,869	\$ 549,361	\$ 643,259	\$ 634,486	\$ -	
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,288,870	1,256,234	1,309,772	1,289,999	-	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,593,136	2,806,640	3,055,108	3,018,076	-	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,593,136	2,806,640	3,055,108	3,018,076	-	
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 400,869	\$ 549,361	\$ 643,259	\$ 634,486	\$ -	
EPA, Current Year (Object Code 8012)	\$ 400,869	\$ 549,361	\$ 643,259	\$ 634,486	\$ -	
(P-2 plus Current Year Accrual)	\$ 400,869	\$ 549,361	\$ 643,259	\$ 634,486	\$ -	
EPA, Prior Year Adjustment (Object Code 8019)	\$ 37,478.00	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)	\$ 37,478.00	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,450,331	\$ 2,618,623	\$ 2,828,175	\$ 2,790,691	\$ -	
Supplemental and Concentration Grant funding in the LCAP year	\$ 142,805	\$ 188,017	\$ 226,933	\$ 227,385	\$ -	
Percentage to Increase or Improve Services	5.83%	7.18%	8.02%	8.15%	0.00%	
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	278	277	285	275	-	
COE Enrollment	-	-	-	-	-	
Total Enrollment	278	277	285	275	0	
Unduplicated Pupil Count	111	111	115	115	-	
COE Unduplicated Pupil Count	-	-	-	-	-	
Total Unduplicated Pupil Count	111	111	115	115	0	
Rolling %, Supplemental Grant	29.1400%	35.9000%	40.1200%	40.7400%	0.0000%	
Rolling %, Concentration Grant	29.1400%	35.9000%	40.1200%	40.7400%	0.0000%	
SUMMARY OF LCFF ADA						
Current Year ADA						
Grades TK-3	-	-	-	-	-	
Grades 4-6	80.40	78.20	95.00	78.20	-	
Grades 7-8	177.69	176.64	170.20	174.80	-	
Grades 9-12	-	-	-	-	-	
LCFF Subtotal	258.09	254.84	265.20	253.00	-	
NSS	-	-	-	-	-	
Combined Subtotal	258.09	254.84	265.20	253.00	-	
Change in LCFF ADA (excludes NSS ADA)	258.09	254.84	265.20	253.00	No Change	
	Increase	Increase	Increase	Increase		
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)						
Grades TK-3	-	-	-	-	-	
Grades 4-6	80.40	78.20	95.00	78.20	-	
Grades 7-8	177.69	176.64	170.20	174.80	-	
Grades 9-12	-	-	-	-	-	
Subtotal	258.09	254.84	265.20	253.00	-	
	Current	Current	Current	Current	Current	
ACTUAL ADA (Current Year Only)						
Grades TK-3	-	-	-	-	-	
Grades 4-6	80.40	78.20	95.00	78.20	-	
Grades 7-8	177.69	176.64	170.20	174.80	-	
Grades 9-12	-	-	-	-	-	
Total Actual ADA	258.09	254.84	265.20	253.00	-	
TOTAL FUNDED ADA						
Grades TK-3	-	-	-	-	-	
Grades 4-6	80.40	78.20	95.00	78.20	-	
Grades 7-8	177.69	176.64	170.20	174.80	-	
Grades 9-12	-	-	-	-	-	
Total	258.09	254.84	265.20	253.00	-	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Gravenstein Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

SONOMA COUNTY OFFICE OF EDUCATION



AB 2756 REPORTING REQUIREMENTS

District: Gravenstein Union School District

Please check one:

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: _____
 Prepared by: _____
 Date: _____ Copy attached
- 2) Report Title: _____
 Prepared by: _____
 Date: _____ Copy attached
- 3) Report Title: _____
 Prepared by: _____
 Date: _____ Copy attached

Signature: K. Anderson Date: 6/6/2023
Chief Business Official

Please submit this form and any accompanying reports to:
Sarah Lampenfeld, Director, External Fiscal Services
Sonoma County Office of Education