

Cinnabar Elementary School District

To: Cinnabar Elementary School Board of Trustees and Superintendent

From: Michelle Panizzera, Fiscal Support Services Providers, SCOE

Date: June 14, 2023

Meeting Date: June 20, 2023

Item: **PUBLIC HEARING OF THE 2023-24 PRELIMINARY BUDGET AND STATEMENT OF BALANCES IN EXCESS OF MINIMUM RESERVE REQUIREMENT**

BACKGROUND INFORMATION:

Annually, a School Board is required to hold a Public Hearing for the public comment in regards to a district's proposed preliminary 2023-24 budget. At the public hearing the district must review and discuss the combined Assigned and Unassigned ending fund balance above the minimum recommended Reserve for Economic Uncertainties.

CURRENT CONSIDERATION:

The School Board will hold a Public Hearing at 6:30 p.m. regarding the Cinnabar School District's 2023-24 preliminary budget and reserve transparency disclosure. The financial documents were made available on the District's website on June 15, 2023.

RECOMMENDATION:

This is not an action item but an opportunity for the public to comment on the District's 2023-24 proposed budget and reserve levels. The final proposed 2023-24 budget will be presented to the Board for action on June 27, 2023.

ATTACHMENTS:

1. 2023-24 Public Hearing Narrative (page 1)
2. Reserve Transparency Disclosure (page 8)
3. Multi-Year Projection (MYP) with assumptions (page 9)
4. Cash flow for 2023-24 (page 13)
5. LCFF calculators (page 14)
6. SACS Documents (pages 19)
 - a. Funds 01, 12, 13, 14, 25, 35 and 40
 - b. Form A
 - c. Criteria and Standards
 - d. Summary of Interfund Activities
 - e. Technical Review Checks

Cinnabar Elementary School District 2023-24 Preliminary Budget for Public Hearing June 20, 2023

Overview:

The General Fund (fund 01) is the district's chief operating fund. This fund accounts for all ordinary operations for the district. The fund is comprised of unrestricted and restricted revenues. Restricted revenues are those funds received from external sources that are legally restricted or that are restricted by the donor to specific purposes. Unrestricted revenues are those funds whose uses are not subject to specific constraints.

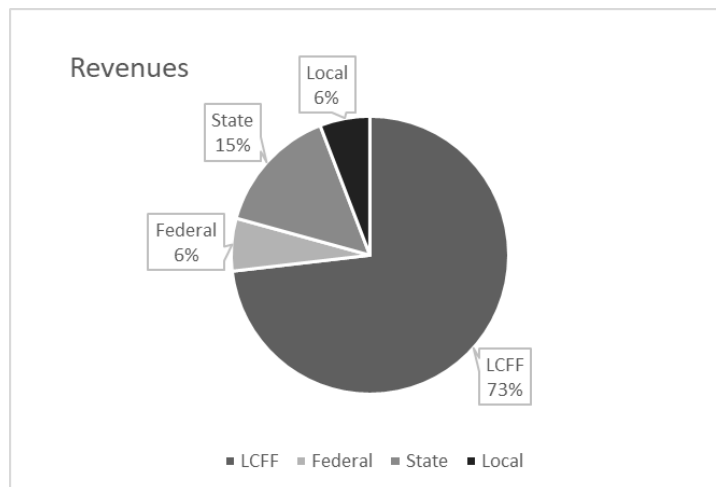
State of the State

On May 12th, the Governor's May Revision was released. Following two years of unprecedented growth, the May Revision holds the line without making significant reductions over the Governor's Budget proposal from January. Since the Governor's January proposal, the monthly revenue shortfalls have continued, which have resulted in California's budget shortfall to grow from January's estimates. Even with the shortfall, the May Revision *does not* project a recession. However, the May Revision does recognize the increased risks that could significantly change the state's fiscal trajectory, and if realized would result in necessary reductions. These risks include: higher interest rates, uncertainty in financial institutions, and delayed tax receipts from fall filing deadlines. As a result of the risks, the state underscores the reason the May Revision does not reflect a withdrawal from the Budget Stabilization Account (BSA) by stating "this [BSA] reserve will help protect the state from having to make the kind of drastic reductions to core programs that marked the state's efforts to close significant deficits in the past."

For K-12 Education, the May Revision includes:

- Projects to fund 2023-24's cost-of-living adjustment of 8.22%
- Continues to fund expanded eligibility for Transitional Kindergarten and Universal School Meals program
- An increase to county offices of education serving students in juvenile court and other alternative school settings.
- *Further reduction to the 2022-23 Arts, Music, and Instructional Materials Discretionary Block Grant is increased, resulting in a ~50% cut (up from 33% in January) ~\$65k for Cinnabar.
- *New proposal to reduce the 2022-23 Learning Recovery Emergency Block Grant by ~32%/\$117k for Cinnabar.
- Proposes to extend the spending timeline of Expanded Learning Opportunities Program (ELOP) dollars for fiscal year 2021-22 and 2022-23 from June 30, 2023 to June 30, 2024.

General Fund Revenues



Local Control Funding Formula (LCFF) Revenues (objects 8010-8099):

The LCFF revenue is the main funding source for the district and represents 73% of the total general fund revenues. The LCFF funding model enacted in 2013-14, established a uniform funding of grade spans while creating an emphasis on student population/demographics. While enrollment and average daily attendance (ADA) remain driving factors in LCFF funding, they are coupled with unduplicated pupil counts (UPC) of students targeted as disadvantaged. These targeted classifications are English Learners (EL), foster youth and pupils eligible free and reduced meals. Estimates for ADA reduced based on P-1 reporting.

The May Revision is projecting 8.22% Cost-of-Living-Adjustment (COLA).

COLA projections:

LCFF Factors	2023-24	2024-25	2025-26
2023-243 Adopted Budget COLA	8.22%	3.94%	3.29%
2023-24 First Interim COLA			
2023-24 Second Interim COLA			

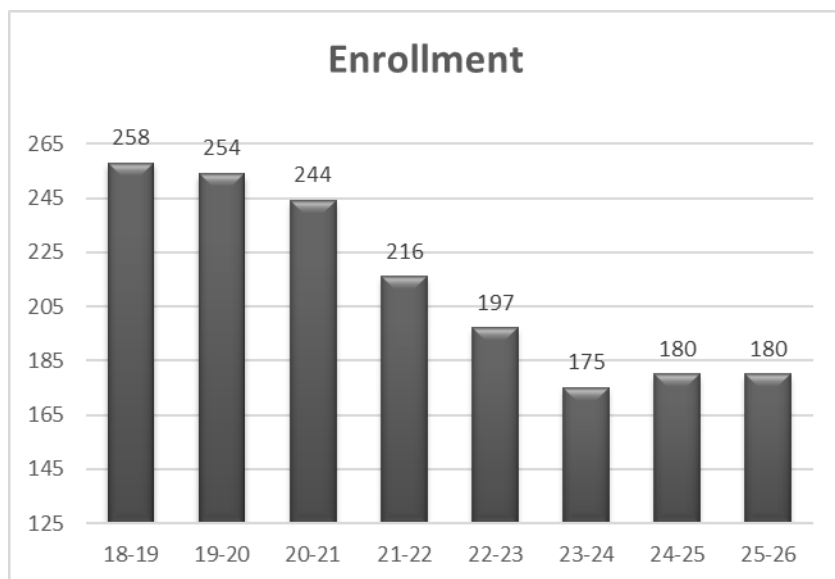
Property Taxes

The budget for 2023-24 property taxes is \$1,096,707. Taxes are conservatively projected to increase 1.5%, less 50% of the Redevelopment taxes in fiscal year 2024-25 and 2025-26.

Enrollment and ADA

Enrollment and unduplicated counts are established on the first Wednesday of October (CBEDS day) while ADA is based on Period 2 (P-2) reporting in late April. The Enacted 2022-23 State Budget, in July 2022, changed the funded ADA for a school district to include a three-year average. Prior to fiscal year 2022-23, school districts received funding based on the greater of current year or prior year; however, going forward, a school district's funding will be calculated on the greater of the current year, prior year, or three- prior year average.

	CBEDS Enrollment			Estimated P-2 ADA			Enrollment to ADA %
	District	Charter	Combined	District	Charter	Combined	
2022-23	21	176	197	18.86	161.56	180.42	92%
2023-24 <i>est.</i>	20	155	175	18.40	144.15	162.55	93%
2024-25 <i>est.</i>	20	160	180	18.6	150.40	169	94%
2025-26 <i>est.</i>	20	160	180	18.7	151.20	169.9	94%



Transportation

An add-on for Home to School Transportation is rolled into the LCFF and districts are currently required to maintain this minimum level of transportation service. This is known as maintenance of effort (MOE). Effective fiscal year 2022-23, the state approved an increase to transportation funding by reimbursing 60% of the prior year's expenses less the LCFF add-on. For Cinnabar School District, the current add-on of \$55,558 is included in the LCFF is less than the 60% of prior year's expenses; therefore, an additional \$21,000 in funding is projected for the current year and **included** in other state revenues.

Federal Revenues:

Federal revenues represent 6% of total general fund revenues in 202324. These revenues include ESSER II & III, Title I, Title II, Title III, Title IV and Special Education.

Federal Revenue (Obj 8100-8299)					
	Resource	22-23 Est. Actuals	23-24 Budget	24-25 Budget	25-26 Budget
Title I Basic Grant	3010	35,576	35,576	35,576	35,576
ESSER II	3212	63,533	26,474		
ESSER III 80%	3213	71,843	66,541		
ESSER III 20%	3214	51,481			
ELO ESSER II State Reserve	3216	25,776			
ELO GEER II	3217	5,916			
ELO ESSER III State Res Er	3218	12,007	4,797		
ELO ESSER III State Res Lo	3219	7,100	21,866		
IDEA	3310	45,671	45,671	45,671	45,671
SPED ARP	3305	10,109			
Title II	4035	6,777	6,777	6,777	6,777
Title IV	4127	10,000	10,000	10,000	10,000
Title III Immigrant Student Pro	4201	906			
Title III Limited English	4203	15,763	15,763	15,763	15,763
		362,458	233,465	113,787	113,787

Other State Revenues:

State Revenues represent 15% of total general fund revenues. These revenues include lottery monies, mandated block grant, mental health and STRS on-behalf (recognition of State's contribution to CalSTRS that is proportional to the LEA's own pension contributions-ties to corresponding STRS On-Behalf expenditure to have a net zero impact to fund balance). Also included in 2023-24 are the Expanded Learning Opportunities Program. The Arts, Music and Instruction Funding, In Person Instruction Grant, and the Learning Recovery Block Grant revenue have both been reduced in 2022/23 to reflect the potential reduction from the Governors May Revision.

State Revenue (Obj 8300-8599)					
	Resource	22-23 Est. Actuals	23-24 Budget	24-25 Budget	25-26 Budget
Unrestricted	0000	4,350	3,576	3,834	3,981
Transpo Add-On	0000	21,000	21,000	21,000	21,000
Lottery	1100	30,671	27,719	28,730	28,883
ELO Program	2600	337,378	337,378	337,378	337,378
UTK	6053	53,192			
Lottery	6300	12,089	10,924	11,323	11,383
Mental Health	6546	6,900	12,699	12,699	12,699
Early Preschool Intv	6547	4,860	4,860	4,860	4,860
Arts, Music, IMBG	6762	65,872			
IPI	7422	59	21,583		
Learning Recovery	7425	248,621			
STRS On-Behalf	7690	163,579	127,296	127,296	127,296
		948,571	567,035	547,120	547,480

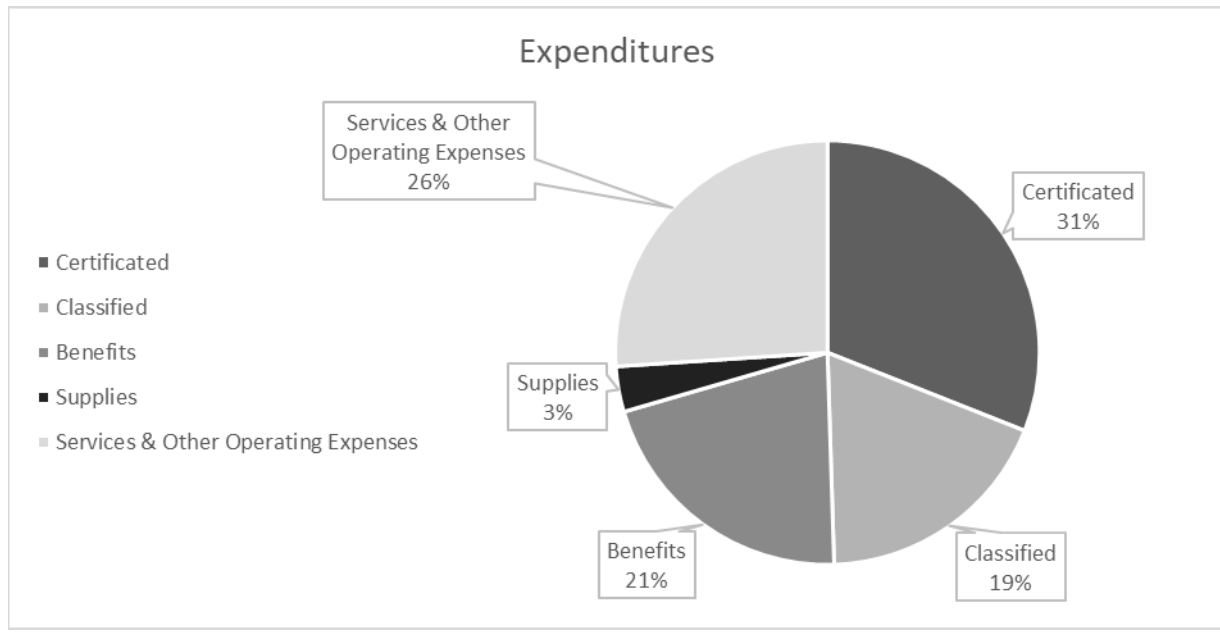
Local Revenues:

Local revenues represent 6% of total general fund revenues. These revenues include rent, interest, AB602 special education funding, interagency revenues, and RESIG safety dollars.

Local Revenue (Obj 8600-8799)					
	Resource	22-23 Est. Actuals	23-24 Budget	24-25 Budget	25-26 Budget
Unrestricted	0000	34,400	34,400	34,400	34,400
AB602 Special Ed	6500	168,898	183,400	158,318	158,318
RESIG Safety Credit	9090	3,416	1,227	1,227	1,227
Local Programs	9114	1,227	4,000	4,000	4,000
		207,941	223,027	197,945	197,945

*FY24 Resource 6500, includes a 1x SELPA out of home care reimbursement.

General Fund Expenditures:



Salaries and benefits (objects 1000-3999):

Salaries and benefits represent 71% of total general fund expenditures. Certificated salaries consisting of 11.2 - certificated non-management FTEs, 1 - certificated management FTEs and classified salaries consisting of 12.59 - classified FTEs. Benefits include statutory benefits, health and welfare benefits as well as STRS and PERS benefits. STRS and PERS rates continue to rise yearly. Current rates are 19.1% for STRS and 26.68% for PERS. Certificated negotiations are settled for 2023-24; 2% ongoing on schedule increase and a one-time 5% stipend using one-time federal and state funds. While Classified negotiations are not settled in 2023-24, increases were included in the budget to reflect a “me too” agreement.

Below is a table displaying the STRS and PERS rates used in the MYP:

	2022-23 Estimated Actuals	2023-24 Budget	2024-25 Projection	2025-26 Projection
STRS	16.92%	19.10%	19.10%	19.10%
PERS	22.91%	26.68%	27.10%	28.30%

Books and Supplies (objects 4000-4999):

Books and supplies represent 3% of total general fund expenditures. Projected expenses in the current year include ongoing instructional materials such as paper and supplemental material

Services and other operating (objects 5000-5999):

Services and other operating represent 26% of total general fund expenditures. Included in these costs are special education expense; i.e., students in South County Consortium, transportation as well as restricted routine maintenance expenses, copiers rental, legal fees, and fiscal support services from SCOE. Fiscal Year 2023-24 includes using 1x dollars to partially fund the contract with Liberty school for nursing services; these expenses will shift to the unrestricted general fund in 2024-25.

Contributions

The District's General fund is required to contribute to balance restricted resources listed below when expenditures are more than revenue:

- Special Education Resource 6500
- Restricted Maintenance Resource 8150
- LCAP Resource 9999

Multi-Year Projection:

The multi-year projection (MYP) was developed using a variety of management-approved assumptions plus the assumptions provided by Sonoma County Office of Education and School Services of California’s dashboard.

The District's 2023-24 General Fund projects an estimated ending fund balance of \$1,115,480. The surplus is in part due to the restricted funds.

COMPONENTS OF ENDING FUND BALANCE

Assigned Fund Balance includes amounts which are intended for specific purposes but do not meet the criteria to be classified as restricted (i.e.: Special Education, Title II) or committed. The Board delegates authority to assign funds to the assigned fund balance to the Superintendent/Principal and authorizes the assignment for such funds to be made any time prior to the issuance for the financial statements. The Superintendent/Principal may further delegate the authority to assign funds at their discretion.

The District is currently meeting all unrestricted commitments and reserve requirements in 2023/24, however this is due to the reduction of the Basic Aid Supplement commitment being lowered from \$400k to \$200k at 2nd Interim and not being restored at this time. In the subsequent years, the reserves and commitments exceed the new ending balance and transfers, even with a \$200k reduction to the Basic Aid Supplemental commitment.

Cash Flow: CASH IS KING!

Cash management is vital to the district’s fiscal health. The projected cash flow report presented as part of the 2023-24 Adopted Budget shows all month ending with positive cash balances and an estimated June 30, 2024 ending balance of \$1,762,798.

23-Jul	23-Aug	23-Sep	23-Oct	12-Nov	23-Dec
\$2,845,574	\$2,300,226	\$2,336,063	\$2,440,754	\$2,436,291	\$3,088,947
24-Jan	24-Feb	24-Mar	24-Apr	24-May	24-Jun
\$3,180,400	\$3,140,970	\$3,118,092	\$3,500,015	\$3,508,578	\$3,165,839

ADDITIONAL FUNDS Operated by the District:

Fund 12 Child Care Fund

This fund is used to account separately for the school child care program. In 2023/24 there is no budget proposed for this program in Fund 12 as the District intends to use the ongoing Expanded Learning Program dollars to fund this program.

Current Year Projected Ending Fund Balance: \$6,157.40

Fund 13 Cafeteria/Food Service

This fund is used to account separately for federal, state, and local resources to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest, and Local Revenue. Healdsburg provides meals for the school. Therefore, all cafeteria expenses covered by Cinnabar have been moved to fund 01 beginning in 2023-24. The fund will remain open with no activity.

Current Year Projected Ending Fund Balance: \$22,031.30

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 major repair to district facilities or replacements of building components.

Current Year Projected Ending Fund Balance: \$423.45

Fund 25 Capital Facilities Fund

Capital Facilities Fund is used primarily to account for moneys received from fees levied on developer projects within the District's boundaries, and interest earned.

Expenditures in Fund 25, Capital Facilities Fund:

- To be used for growth due to increasing enrollment through a justification study.
- Restricted to the purposes specified in Government Code sections 65970-65981 or Government Code Section 65995.

Current Year Projected Ending Fund Balance: \$ 11,150

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. The principal revenues for this fund are State School Facilities Apportionments, interest, and transfers in from other funds.

Current Year Projected Ending Fund Balance: \$543.50

Fund 40 Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund dollars for capital outlay purposes. 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.

Current Year Projected Ending Fund Balance: \$2,436,658.75

Certification

Cinnabar Union School District will be financially solvent in 2023-24 and the subsequent two years. The District should continue to budget revenue projections conservatively and monitor expenses and cash flow.

The District will meet its reserve requirement in the budget year. The Multi-Year Projection (MYP) shows that the District will maintain its ending fund balance and meet the reserve requirement in the projection years as well, however transfers in from Fund 40 will be required if expenses are not identified to be reduced.

Abbreviations used above:

- MYP = Multi-Year Projections
- LCFF = Local Control Funding Formula
- SACS= Standardized Account Code Structure System
- ADA = Average Daily Attendance
- COLA = Cost- Of-Living-Adjustment
- SCOE = Sonoma County Office of Education
- STRS = State Teachers' Retirement System
- PERS = California Public Employee' Retirement System
- RESIG = Redwood Empire Schools Insurance Group
- FTE = Full Time Equivalent

Prepared by:
SCOE Fiscal Services

District: Cinnabar Elementary School District
 CDS #: 70649

**Adopted Budget
 2021-22 Budget Attachment**

Balances in Excess of Minimum Reserve Requirements

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2023-24 Budget	Objects 9780/9789/9790 (Exclude all non-spendable, restricted & committed funds)
01	General Fund	\$658,696.07	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$658,696.07	
District Standard Reserve Level		5%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$201,881.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$456,815.07	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2023-24 Budget	Description of Need
01	General Fund	\$201,881.00	Board Stabilization Agreement
01	General Fund	\$50,000.00	Special Education Commitment
01	General Fund	\$200,000.00	Basic Aid Supplemental Commitment
01	General Fund	\$1,000.00	Revolving Cash
01	General Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$452,881.00	

Remaining Unsubstantiated Balance \$3,934.07

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

Multi-Year Projection

Cinnabar Elementary School District Object Codes		Base Year -- Prior Fiscal Year -- 2022-23 Estimated Actuals			Year 1 -- Budget Year -- 2023-24			Year 2 -- Projection -- 2024-2025			Year 3 -- Projection -- 2025-2026		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)				5.56%			8.22%			3.94%			3.29%
Current Year ADA				180.42			162.55			169.00			169.90
Projected Enrollment				197			175			180			180
1 Revenue													
2 Local Control Funding Formula	8010-8099	2,751,726	42,874	2,794,600	2,746,883	42,874	2,789,757	2,907,775	42,874	2,950,649	2,996,982	42,874	3,039,856
3 Federal Revenues	8100-8299		362,458	362,458	-	233,465	233,465		113,787	113,787	-	113,787	113,787
4 State Revenues	8300-8599	56,021	892,549	948,571	52,295	514,740	567,035	53,522	493,543	547,065	53,843	493,610	547,453
5 Local Revenues	8600-8799	34,400	143,526	177,926	34,400	188,627	223,027	34,400	163,545	197,945	34,400	163,545	197,945
6 Total Revenue		2,842,147	1,441,408	4,283,555	2,833,578	979,706	3,813,284	2,995,697	813,749	3,809,446	3,085,225	813,816	3,899,041
8 Expenditures													
9 Certificated Salaries	1000-1999	876,001	468,455	1,344,456	950,023	303,391	1,253,414	980,192	248,858	1,229,050	1,004,697	255,079	1,259,776
10 Classified Salaries	2000-2999	308,285	308,671	616,956	251,420	496,093	747,513	257,706	455,765	713,471	264,148	467,159	731,307
11 Employee Benefits -- Statutory	33xx ; 3501-3699	53,024	42,893	95,917	49,315	52,765	102,080	50,548	47,487	98,035	51,812	48,801	100,613
12 Employee Benefits -- STRS	31xx	163,385	248,436	411,821	181,456	179,514	360,970	187,217	174,828	362,045	191,897	176,016	367,913
13 Employee Benefits -- PERS	32xx	59,273	61,319	120,592	61,447	128,703	190,150	71,384	126,247	197,631	74,754	132,206	206,960
14 Medical	34xx,37xx	135,915	53,150	189,065	139,836	51,360	191,196	139,836	51,360	191,196	139,836	51,360	191,196
15 Books and Supplies	4000-4999	65,622	181,125	246,747	57,850	81,826	139,676	61,067	83,169	144,236	62,793	83,181	145,974
16 Services, Other Operating Expenses	5000-5999	546,971	1,562,961	2,109,932	406,121	646,500	1,052,621	454,423	622,410	1,076,833	477,144	623,396	1,100,540
17 Capital Outlay	6000-6999		99,815	99,815	-	-	-			-			-
18 Other Outgo	7100-7499			-	-	-	-			-			-
19 Total Expenditures		2,208,476	3,026,824	5,235,300	2,097,468	1,940,152	4,037,620	2,202,373	1,810,124	4,012,496	2,267,080	1,837,199	4,104,280
20 Excess (Deficiency)		633,671	(1,585,417)	(951,745)	736,110	(960,446)	(224,336)	793,324	(996,375)	(203,050)	818,145	(1,023,383)	(205,239)
23 Transfers In	8910-8929	-	-	-			-	221,055		221,055	228,199		228,199
24 Transfers Out (enter as negative)	7610-7629	-	-	-	-	-	-	-	-	-	-	-	-
25 Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
26 Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
27 Contributions	8980-8999	(1,005,538)	1,005,538	-	(955,239)	955,239	-	(1,020,826)	1,020,826	-	(1,037,165)	1,043,534	6,369
28 Total Transfers/Other Uses		(1,005,538)	1,005,538	-	(955,239)	955,239	-	(799,771)	1,020,826	221,055	(808,966)	1,043,534	234,568
30 Net Increase (Decrease)		(371,867)	(579,879)	(951,745)	(219,129)	(5,207)	(224,336)	(6,447)	24,451	18,005	9,179	20,151	29,329
31 Fund Balance													
32 Beginning Balance		1,249,692	1,011,854	2,261,547	877,826	431,976	1,309,801	658,697	426,769	1,085,465	652,250	451,220	1,103,470
33 Audit Adjustment(s)				-			-			-			-
34 Net Ending Balance		877,826	431,976	1,309,801	658,697	426,769	1,085,465	652,250	451,220	1,103,470	661,429	471,371	1,132,800
35 Components of Ending Balance:													
36 Revolving Cash (nonspendable)	9711	1,000		1,000	1,000		1,000	1,000		1,000	1,000		1,000
37 Stores (nonspendable)	9712			-			-			-			-
38 Restricted	9740		431,976	431,976		426,769	426,769		451,220	451,220		471,371	471,371
40 Stabilization Arrangements (committed)	9750	261,765		261,765	201,881		201,881	200,625		200,625	205,214		205,214
41 SPED Commitment		50,000			50,000			50,000			50,000		
42 Basic Aid Supplemental Commitment		200,000			200,000			200,000			200,000		
43 Assigned-	9780			-			-			-			-
44 Reserve for Econ.Uncert. (unassigned)	9789	261,765		261,765	201,881		201,881	200,625		200,625	205,214		205,214
45 Unassigned/Unappropriated Amount	9790	103,296		353,296	3,935		253,935	0		250,000	1		250,001
46 Net Ending Balance		877,826	431,976	1,309,801	658,697	426,769	1,085,465	652,250	451,220	1,103,470	661,429	471,371	1,132,800
District Reserve for Economic Uncertainties:		5%			5%			5%			5%		
		261,765			201,881			200,625			205,214		

	2022-23 Estimated Actuals			2023-24 Adopted Budget			Unrestricted Variance	Restricted Variance	Total Variance	Notes
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total				
							f-c	g-d	h-e	
Revenue Detail										
1 LCFF Sources	2,751,726	42,874	2,794,600	2,746,883	42,874	2,789,757	(4,843)	-	(4,843)	
2 Federal Revenue	-	362,458	362,458	-	233,465	233,465	-	(128,993)	(128,993)	less 1x Federal Funds
3 Other State Revenue	56,021	892,549	948,571	52,295	514,740	567,035	(3,726)	(377,809)	(381,536)	less 53k UTK, 260k Learning Recovery, 66 Music, Art IMG
4 Other Local Revenue	34,400	143,526	177,926	34,400	188,627	223,027	-	45,101	45,101	
5 Total Revenue	2,842,147	1,441,408	4,578,731	2,833,578	979,706	3,813,284	(8,569)	(461,702)	(470,271)	
Expenditure Detail										
8 Certificated Salaries	876,001	468,455	1,344,456	950,023	303,391	1,253,414	74,022	(165,064)	(91,042)	less 2.0 FTE, +2% on schedule and 5% 1x off schedule
9 Classified Salaries	308,285	308,671	616,956	251,420	496,093	747,513	(56,865)	187,422	130,557	+2% on schedule and 5% 1x off schedule; FTE + ELOP
10 Employee Benefits - Statutory	53,024	42,893	95,917	49,315	52,765	102,080	(3,709)	9,872	6,163	
11 Employee Benefits - STRS	163,385	248,436	411,821	181,456	179,514	360,970	18,071	(68,922)	(50,851)	reduction of STRS On-Behalf
12 Employee Benefits - PERS	59,273	61,319	120,592	61,447	128,703	190,150	2,174	67,384	69,558	
13 Medical	135,915	53,150	189,065	139,836	51,360	191,196	3,921	(1,790)	2,131	increase to full cap vs est. actuals
14 Books & Supplies	65,622	181,125	246,747	57,850	81,826	139,676	(7,772)	(99,299)	(107,071)	reduction of 1x expenditures
15 Service, Other Operating	546,971	1,562,961	2,109,932	406,121	646,500	1,052,621	(140,850)	(916,461)	(1,057,311)	reduction of 1x expenditures
16 Capital Outlay	-	99,815	99,815	-	-	-	-	(99,815)	(99,815)	no capital outlay budgeted at this time
17 Other Outgo	-	-	-	-	-	-	-	-	-	
18 Direct Support/Indirect	-	-	-	-	-	-	-	-	-	
19 Total Expenditures	2,208,476	3,026,824	5,235,300	2,097,468	1,940,152	4,037,620	(111,008)	(1,086,672)	(1,197,680)	
20 Excess/(Deficiency)	633,671	(1,585,417)	(656,569)	736,110	(960,446)	(224,336)	102,439	624,971	727,409	
Other Financing Sources/uses										
24 Transfers In	-	-	-	-	-	-	-	-	-	
25 Transfers Out	-	-	-	-	-	-	-	-	-	
26 Other Sources	-	-	-	-	-	-	-	-	-	
27 Other Uses	-	-	-	-	-	-	-	-	-	
28 Contributions	(1,005,538)	1,005,538	-	(955,239)	955,239	-	50,299	(50,299)	-	
29 Total Other Sources/Uses	(1,005,538)	1,005,538	-	(955,239)	955,239	-	50,299	(50,299)	-	
30 Net Inc/Dcr to Fund Balance	(371,867)	(579,879)	(656,569)	(219,129)	(5,207)	(224,336)	152,738	574,672	727,409	
31 Beginning Balance	1,249,692	1,011,854	2,261,547	877,826	431,976	1,309,801	(371,867)	(579,879)	(951,745)	
32 Ending Balance	877,826	431,976	1,536,522	658,697	426,769	1,085,465	(219,129)	(5,207)	(451,057)	
Components of Ending Fund Balance										
33 Non-spendable	1,000	-	1,000	1,000	-	1,000	-	-	-	
34 Restricted	-	207,595	207,595	-	426,769	426,769	-	219,174	219,174	
35 Committed	511,765	-	511,765	451,881	-	451,881	(59,884)	-	(59,884)	less expenditures in Budget Year
36 Assigned	-	-	-	-	-	-	-	-	-	
37 Reserve for Economic Uncer	287,674	-	287,674	201,881	-	201,881	(85,793)	-	(85,793)	
38 Unassigned / Unappropriated	252,861	-	252,861	3,935	-	3,935	(248,927)	-	(248,927)	
39 Total	1,053,300	207,595	1,260,895	658,697	426,769	1,085,465	(394,603)	219,174	(175,430)	

**Assumptions:
Multi-Year Budget Projection**

	2022-2023	2023-2024	2024-2025	2025-26
Revenue	Base Year - Estimated Actuals	Budget Year - Projection	Year 3 - Projection	Year 3 - Projection
COLAs used	6.56%	8.22%	3.94%	3.29%
Augmentation	6.70%	0%	0%	0%
Enrollment	197	175	180	180
Unduplicated Count	158	139	142	142
District Funded ADA	18.86	18.40	18.60	18.70
Charter funded ADA	161.56	144.12	150.40	151.20
Property Taxes % inc/dec	P1 Estimates + Current RDA allocation	1.5% increase over PY Property Taxes + 50% PY of Redevelopment Taxes	1.5% increase over PY Property Taxes + 50% PY of Redevelopment Taxes	1.5% increase over PY Property Taxes + 50% PY of Redevelopment Taxes
Federal				
Title I (3010)	35,576	35,576	35,576	35,576
ESSER II (3212)	63,533	26,474		
ESSER III (3213)	71,843	66,541		
ESSER III (3214)	51,481			
ESSER III (3216)	25,776			
3217	5,916			
3218	12,007	4,797		
3219	7,100	21,866		
IDEA (3310)	45,671	45,671	45,671	45,671
SPED ARP (3305)	10,109			
Title II (4035)	6,777	6,777	6,777	6,777
Title IV (4127)	10,000	10,000	10,000	10,000
Title III (4201)	906			
Title III (4203)	15,763	15,763	15,763	15,763
Other State				
Unrestricted (0000)	25,350	24,576	24,826	24,977
State Lottery (1100)	30,671	27,719	28,730	28,883
Exp. Learn Opp Prog (2600)	337,378	337,378	337,378	337,378
Universal PreK (6053)	53,192			
Lottery Restricted (6300)	12,089	10,924	11,323	11,383
Mental Health Related (6546)	6,900	12,699	12,699	12,699
SPED Early Inter PreK (6547)	4,860	4,860	4,860	4,860
Arts, Music, & Instructional Materials (6762)	65,872			
In-Person Instruction (7422)	59	21,583		
Learning Recovery Block Grant (7435)	248,621			
STRS On-Behalf (7690)	163,579	127,296	127,296	127,296
Local				
Unrestricted (0000)	34,400	34,400	34,400	34,400
Special Education (6500)	168,898	183,400	158,318	158,318
Donations/Grants/Other	3,416	4,000	4,000	4,000
RESIG Safety Credit (9090)	1,227	1,227	1,227	1,227
Expenditures				
Certificated Salaries				
Staffing FTEs	13.2	11.2	11.2	11.2
Admin FTE	1	1	1	1
Step & Column Costs	2.50%	2.50%	2.50%	2.50%
Other Adjustments	+3% increase	+2% on schedule; +5% 1x (approved)	-	-
STRS Rate	19.10%	19.10%	19.10%	19.10%
Classified Salaries				
Staffing (FTEs)	13.18	12.59	12.59	12.59
Step & Column Costs	2.50%	2.50%	2.50%	2.50%
Other Adjustments	+3% increase	+2% on schedule; +5% 1x (not approved, included in budget)	0	0
PERS Rate	25.37%	26.68%	27.70%	28.30%
Employee Benefits				
Statutory Benefits (Fixed)	Workers Comp Increase to 1.30%	Workers Comp Increase to 1.4%	held flat from PY	held flat from PY
Medical	Hard Cap at \$9600	Hard Cap at \$9600	Hard Cap at \$9600	Hard Cap at \$9600
Books and Supplies				
Services, Other Oper Exp				
Special Education				
Unrestricted Contribution	284,621	264,268	305,936	310,672
Non-Public School	0	0	0	0
Other Spl. Ed Services	0	0	0	0
SCOE K-22 Placement	0	0	0	0
Transportation	137,000	137,000	139,740	142,535
Transfers In (provide detail)	0	0	From Fund 40	From Fund 40
Transfers (Out) (provide detail)	0	0	0	0
Contribution				

District:

Other Fund Condensed Multi-Year Projection

Reporting Period:

FUND 13

		Actuals	Budget Year	Projection	Projection
Object Codes		2022-23	2023-24	2024-25	2025-26
Revenue					
Description:	8XXX	185,513	190,000	191,900	193,819
Total Revenue		185,513	190,000	191,900	193,819
Expenditures					
Salaries & Benefits	1000-3999	19,043	22,311	22,757	23,212
Supplies, Svcs., Exp., & Capital Outlay	4000-6999	169,930	170,000	171,700	173,417
Other Outgo	7100-7499				
Total Expenditures		188,973	192,311	194,457	196,629
Excess (Deficiency)		(3,460)	(2,311)	(2,557)	(2,810)
Transfers In	8910-8929				
Transfers Out (enter as negative)	7610-7629				
Other Sources	8930-8979				
Other Uses (enter as negative)	7630-7699				
Total Transfers/Other Uses		-	-	-	-
Net Increase (Decrease)		(3,460)	(2,311)	(2,557)	(2,810)
Fund Balance					
Beginning Balance		25,491	22,031	19,720	17,163
Audit Adjustment(s)					
Net Ending Balance		22,031	19,720	17,163	14,353

Notes/Assumptions:

District Name:

Cinnabar

**PROJECTED MONTHLY CASH FLOW
ADOPTED BUDGET FISCAL YEAR**

Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
A. BEGINNING CASH	2,864,438	2,845,574	2,300,226	2,336,063	2,440,754	2,436,291	3,088,947	3,180,400	3,140,970	3,118,092	3,500,015	3,508,578					
B. REVENUES																	
LCFF Sources:																	
StateAid/ EPA/ transfers 8011-8099	127,787	(333,912)	276,588	194,925	194,925	276,587	194,925	191,223	195,017	168,509	168,509	(4,907)			1,650,176	1,650,176	-
LCFF Sources:																	
Property Taxes 802x-804x	-	30	56	122	(62)	566,434	80,508	236	7	413,963	57,482	20,806			1,139,581	1,139,581	-
Federal Revenue 8100-8299	12,165	11,564	11,116	65,897	17,039	10,187	13,674	15,987	21,664	9,852	6,974	15,489	21,856		233,465	233,465	0
Other State Revenue 8300-8599	31,000	33,826	31,000	31,000	33,826	31,000	31,000	33,826	31,000	31,200	33,826	31,000	56,235	127,296	567,035	567,035	-
Other Local Revenue 8600-8792	6,820	6,357	(20,749)	19,365	11,443	18,098	21,780	11,916	16,802	24,608	11,087	11,568	83,933		223,027	223,027	(0)
Interfund Transfer In 8900-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	177,772	(282,135)	298,011	311,309	257,172	902,306	341,886	253,188	264,490	648,131	277,878	73,955	162,024	127,296	3,813,283	3,813,284	0
C. EXPENDITURES																	
Certificated Salaries 1000-1999	11,265	105,190	103,626	103,371	110,671	107,485	107,900	108,799	113,225	111,335	111,036	159,510			1,253,414	1,253,414	-
Classified Salaries 2000-2999	29,058	57,624	71,836	67,420	68,179	56,000	59,449	58,846	61,737	65,646	66,859	84,859			747,513	747,513	-
Employee Benefits 3000-3999	16,400	53,910	57,302	54,208	58,550	57,580	58,449	63,157	59,537	60,510	61,617	115,880		127,296	844,396	844,396	(0)
Books and Supplies 4000-4999	1,135	14,619	15,489	14,596	14,018	18,789	5,106	7,896	5,513	11,567	14,789	5,412	10,747		139,676	139,676	(0)
Svcs/Other Oper Exps 5000-5999	21,568	18,523	19,852	24,524	8,745	46,194	10,589	58,632	53,768	13,589	16,674	75,894	684,070		1,052,621	1,052,621	(0)
Capital Outlay 6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo 7000-7999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	79,426	249,866	268,105	264,119	260,164	286,048	241,493	297,330	293,779	262,648	270,975	441,555	694,817	127,296	4,037,621	4,037,620	(1)
CHANGES IN CURRENT ASSETS:															Net Change for the Year: Objects 9xxx		
D-1 INCREASE/(DECREASE)																	
Revolving Cash 9130															-	-	-
Accounts Receivable 9210-9299		(350,456)	(500)	(77,998)	(339)								162,024		(267,269)		267,269
Due from Other Funds 9310-9319															-	-	-
Stores 932X															-	-	-
Prepaid Expenditures 9330															-	-	-
TOTAL CHANGES IN ASSETS	-	(350,456)	(500)	(77,998)	(339)	-	-	-	-	-	-	-	162,024		(267,269)	-	267,269
CHANGES IN LIABILITIES:																	
D-2 (INCREASE)/DECREASE																	
Accounts Payable/ Payroll/Due to Govt 9500-9599	117,210	363,803	(5,431)	20,496	1,811	(36,399)	8,940	(4,712)	(6,411)	3,561	(1,660)	(24,861)	(694,817)		(258,470)		258,470
Due to Other Funds 9610															-	-	-
Temporary Loans 9615															-	-	-
TRAN Payable 9641															-	-	-
Unearned Revenue 9650-9659															-	-	-
TOTAL CHANGE IN LIABILITIES	117,210	363,803	(5,431)	20,496	1,811	(36,399)	8,940	(4,712)	(6,411)	3,561	(1,660)	(24,861)	(694,817)		(258,470)	-	258,470
D-3 AUDIT ADJUSTMEN 97xx																	
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj	(117,210)	(13,347)	5,931	57,501	(1,472)	36,399	(8,940)	4,712	6,411	(3,561)	1,660	24,861	532,793		525,739		
E. INCREASE/(DECREASE)	(18,864)	(545,348)	35,837	104,691	(4,463)	652,656	91,453	(39,430)	(22,878)	381,922	8,563	(342,738)			301,401		
F. ENDING CASH (A +E)	2,845,574	2,300,226	2,336,063	2,440,754	2,436,291	3,088,947	3,180,400	3,140,970	3,118,092	3,500,015	3,508,578	3,165,839		254,592			
G. ENDING CASH, PLUS ACCRUA															3,698,632		

Cinnabar Charter (6051635) - Budget Adoption		5.30.23			
	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	\$1,506,325	\$1,450,143	\$1,575,451	\$1,633,015	
Grade Span Adjustment	49,633	58,545	62,476	74,274	
Supplemental Grant	242,200	241,511	257,548	267,430	
Concentration Grant	230,897	245,555	251,471	258,792	
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	8,383	16,987	23,795	24,708	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,037,438	\$2,012,741	\$2,170,741	\$2,258,219	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,037,438	2,012,741	2,170,741	2,258,219	
LCFF Entitlement Per ADA	\$ 12,611	\$ 13,963	\$ 14,433	\$ 14,935	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,009,742	\$ 1,020,418	\$ 1,094,600	\$ 1,140,760	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 165,184	\$ 125,341	\$ 158,241	\$ 185,796	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	862,512	866,982	917,900	931,663	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,037,438	2,012,741	2,170,741	2,258,219	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ (165,184)	\$ (125,341)	\$ (158,241)	\$ (185,796)	
EPA in Excess to LCFF Funding	\$ 165,184	\$ 125,341	\$ 158,241	\$ 185,796	
Total LCFF Entitlement	2,037,438	2,012,741	2,170,741	2,258,219	
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)	\$ 165,184	\$ 125,341	\$ 158,241	\$ 185,796	
EPA, Current Year (Object Code 8012)	\$ 165,184	\$ 125,341	\$ 158,241	\$ 185,796	
<i>(P-2 plus Current Year Accrual)</i>					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 93,312.00	\$ -	\$ -	\$ -	
<i>(P-A less Prior Year Accrual)</i>					
<i>Accrual (from Data Entry tab)</i>	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$ 1,555,958	\$ 1,508,688	\$ 1,637,927	\$ 1,707,289	
Supplemental and Concentration Grant funding in the LCAP year	\$ 473,097	\$ 487,066	\$ 509,019	\$ 526,222	
Percentage to Increase or Improve Services	30.41%	32.28%	31.08%	30.82%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	176	155	160	160	
COE Enrollment	-	-	-	-	
Total Enrollment	176	155	160	160	
Unduplicated Pupil Count	139	122	125	125	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	139	122	125	125	
Rolling %, Supplemental Grant	77.8300%	80.0400%	78.6200%	78.3200%	
Rolling %, Concentration Grant	77.8300%	80.0400%	78.6200%	78.3200%	
SUMMARY OF LCFF ADA					
Current Year ADA					
Grades TK-3	52.08	56.73	58.28	67.10	
Grades 4-6	71.95	63.24	58.28	54.81	
Grades 7-8	37.53	24.18	33.84	29.30	
Grades 9-12	-	-	-	-	
LCFF Subtotal	161.56	144.15	150.40	151.20	
NSS	-	-	-	-	
Combined Subtotal	161.56	144.15	150.40	151.20	
Change in LCFF ADA (excludes NSS ADA)	161.56	144.15	150.40	151.20	
	Increase	Increase	Increase	Increase	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					

Cinnabar Charter (6051635) - Budget Adoption		5.30.23			
		2022-23	2023-24	2024-25	2025-26
Grades TK-3		52.08	56.73	58.28	67.10
Grades 4-6		71.95	63.24	58.28	54.81
Grades 7-8		37.53	24.18	33.84	29.30
Grades 9-12		-	-	-	-
Subtotal		161.56	144.15	150.40	151.20
		<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
ACTUAL ADA (Current Year Only)					
Grades TK-3		52.08	56.73	58.28	67.10
Grades 4-6		71.95	63.24	58.28	54.81
Grades 7-8		37.53	24.18	33.84	29.30
Grades 9-12		-	-	-	-
Total Actual ADA		161.56	144.15	150.40	151.20
TOTAL FUNDED ADA					
Grades TK-3		52.08	56.73	58.28	67.10
Grades 4-6		71.95	63.24	58.28	54.81
Grades 7-8		37.53	24.18	33.84	29.30
Grades 9-12		-	-	-	-
Total Funded ADA		161.56	144.15	150.40	151.20
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
		-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		2.98	5.58	7.52	7.56
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	13,196	\$ 14,486	\$ 14,919	\$ 15,379
Grades 4-6	\$	12,133	\$ 13,320	\$ 13,719	\$ 14,142
Grades 7-8	\$	12,493	\$ 13,714	\$ 14,124	\$ 14,559
Grades 9-12	\$	14,854	\$ 16,307	\$ 16,795	\$ 17,313
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$	1,575	\$ 1,753	\$ 1,790	\$ 1,841
Grades 4-6	\$	1,448	\$ 1,612	\$ 1,646	\$ 1,693
Grades 7-8	\$	1,491	\$ 1,660	\$ 1,694	\$ 1,743
Grades 9-12	\$	1,773	\$ 1,973	\$ 2,015	\$ 2,073
Concentration Grant (>55% population)					
Maximum - 1.00 ADA, 100% UPP		65%	65%	65%	65%
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:					
Grades TK-3	\$	1,502	\$ 1,782	\$ 1,747	\$ 1,782
Grades 4-6	\$	1,381	\$ 1,639	\$ 1,607	\$ 1,639
Grades 7-8	\$	1,422	\$ 1,687	\$ 1,654	\$ 1,687
Grades 9-12	\$	1,690	\$ 2,006	\$ 1,967	\$ 2,006

#REF!	5/26/2023			
	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	\$172,871	\$182,510	\$191,766	\$199,136
Grade Span Adjustment	17,973	18,988	19,939	20,701
Supplemental Grant	32,810	33,936	36,790	37,372
Concentration Grant	38,406	38,257	43,883	42,868
Add-ons: Targeted Instructional Improvement Block Grant	2,760	2,760	2,760	2,760
Add-ons: Home-to-School Transportation	51,338	55,558	57,747	59,647
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$316,158	\$332,009	\$352,885	\$362,484
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	408,098	402,133	384,149	376,279
Total LCFF Entitlement	724,256	734,142	737,034	738,763
LCFF Entitlement Per ADA	\$ 38,402	\$ 39,899	\$ 39,625	\$ 39,506
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 500,737	\$ 500,737	\$ 500,737	\$ 500,737
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 3,772	\$ 3,680	\$ 3,720	\$ 3,740
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 1,082,259	\$ 1,096,707	\$ 1,150,477	\$ 1,165,949
In-Lieu of Property Taxes (Object Code 8096)	(862,512)	(866,982)	(917,900)	(931,663)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 219,747</i>	<i>\$ 229,725</i>	<i>\$ 232,577</i>	<i>\$ 234,286</i>
TOTAL FUNDING	724,256	734,142	737,034	738,763
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes	\$ (3,772)	\$ (3,680)	\$ (3,720)	\$ (3,740)
EPA in Excess to LCFF Funding	\$ 3,772	\$ 3,680	\$ 3,720	\$ 3,740
Total LCFF Entitlement	724,256	734,142	737,034	738,763
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)	\$ 3,772	\$ 3,680	\$ 3,720	\$ 3,740
EPA, Current Year (Object Code 8012)	\$ 3,772	\$ 3,680	\$ 3,720	\$ 3,740
<i>(P-2 plus Current Year Accrual)</i>				
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -
<i>(P-A less Prior Year Accrual)</i>				
<i>Accrual (from Data Entry tab)</i>				
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$ 598,942	\$ 603,631	\$ 595,854	\$ 596,116
Supplemental and Concentration Grant funding in the LCAP year	\$ 71,216	\$ 72,193	\$ 80,673	\$ 80,240
Percentage to Increase or Improve Services	11.89%	11.96%	13.54%	13.46%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	21	20	20	20
COE Enrollment	-	-	-	-
Total Enrollment	21	20	20	20
Unduplicated Pupil Count	19	17	17	17
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	19	17	17	17
Rolling %, Supplemental Grant	85.9600%	84.2100%	86.8900%	85.0000%
Rolling %, Concentration Grant	85.9600%	84.2100%	86.8900%	85.0000%
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	16.13	16.13	8.70	1.78
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	16.13	16.13	8.70	1.78
NSS	-	-	-	-
Combined Subtotal	16.13	16.13	8.70	1.78
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	16.13	8.70	1.78	5.58
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-

#REF!	5/26/2023			
	2022-23	2023-24	2024-25	2025-26
LCFF Subtotal	16.13	8.70	1.78	5.58
NSS	-	-	-	-
Combined Subtotal	16.13	8.70	1.78	5.58
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	8.70	1.78	5.58	18.60
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	8.70	1.78	5.58	18.60
NSS	-	-	-	-
Combined Subtotal	8.70	1.78	5.58	18.60
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	13.65	8.87	5.35	8.65
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	13.65	8.87	5.35	8.65
NSS	-	-	-	-
Combined Subtotal	13.65	8.87	5.35	8.65
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	(6.50)	(17.08)	(12.82)	-
Current Year ADA				
Grades TK-3	18.86	18.40	18.60	18.70
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	18.86	18.40	18.60	18.70
NSS	-	-	-	-
Combined Subtotal	18.86	18.40	18.60	18.70
Change in LCFF ADA (excludes NSS ADA)	10.16	16.62	13.02	0.10
	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	18.86	18.40	18.60	18.70
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	18.86	18.40	18.60	18.70
	Current	Current	Current	Current
ACTUAL ADA (Current Year Only)				
Grades TK-3	18.86	18.40	18.60	18.70
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	18.86	18.40	18.60	18.70
TOTAL FUNDED ADA				
Grades TK-3	18.86	18.40	18.60	18.70
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Funded ADA	18.86	18.40	18.60	18.70
<i>Funded Difference (Funded ADA less Actual ADA)</i>				
	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	-	-	-	-
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 13,895	\$ 14,875	\$ 15,719	\$ 16,047
Grades 4-6	\$ 12,776	\$ 13,677	\$ 14,454	\$ 14,756
Grades 7-8	\$ 13,155	\$ 14,081	\$ 14,881	\$ 15,191
Grades 9-12	\$ 15,642	\$ 16,744	\$ 17,696	\$ 18,064
Base Grants				
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment				
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants				
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129

#REF!	5/26/2023			
	2022-23	2023-24	2024-25	2025-26
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment				
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:	85.96%	84.21%	86.89%	85.00%
Grades TK-3	\$ 1,740	\$ 1,844	\$ 1,978	\$ 1,999
Grades 4-6	\$ 1,600	\$ 1,696	\$ 1,819	\$ 1,838
Grades 7-8	\$ 1,647	\$ 1,746	\$ 1,872	\$ 1,892
Grades 9-12	\$ 1,958	\$ 2,076	\$ 2,227	\$ 2,250
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:	30.9600%	29.2100%	31.8900%	30.0000%
Grades TK-3	\$ 2,036	\$ 2,079	\$ 2,359	\$ 2,292
Grades 4-6	\$ 1,872	\$ 1,912	\$ 2,169	\$ 2,108
Grades 7-8	\$ 1,928	\$ 1,968	\$ 2,233	\$ 2,170
Grades 9-12	\$ 2,292	\$ 2,340	\$ 2,656	\$ 2,581

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,751,726.00	42,874.00	2,794,600.00	2,746,883.00	42,874.00	2,789,757.00	-0.2%
2) Federal Revenue		8100-8299	0.00	362,458.00	362,458.00	0.00	233,465.00	233,465.00	-35.6%
3) Other State Revenue		8300-8599	56,021.00	892,550.00	948,571.00	52,295.00	514,740.00	567,035.00	-40.2%
4) Other Local Revenue		8600-8799	34,400.00	143,526.78	177,926.78	34,400.00	188,627.00	223,027.00	25.3%
5) TOTAL, REVENUES			2,842,147.00	1,441,408.78	4,283,555.78	2,833,578.00	979,706.00	3,813,284.00	-11.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	876,001.00	468,455.00	1,344,456.00	950,023.00	303,391.00	1,253,414.00	-6.8%
2) Classified Salaries		2000-2999	308,285.00	308,671.00	616,956.00	251,420.00	496,093.00	747,513.00	21.2%
3) Employee Benefits		3000-3999	411,597.00	405,797.57	817,394.57	432,054.00	412,342.00	844,396.00	3.3%
4) Books and Supplies		4000-4999	65,622.00	181,125.04	246,747.04	57,850.00	81,826.00	139,676.00	-43.4%
5) Services and Other Operating Expenditures		5000-5999	546,971.22	1,562,960.63	2,109,931.85	406,121.00	646,500.00	1,052,621.00	-50.1%
6) Capital Outlay		6000-6999	0.00	99,815.00	99,815.00	0.00	0.00	0.00	-100.0%
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			2,208,476.22	3,026,824.24	5,235,300.46	2,097,468.00	1,940,152.00	4,037,620.00	-22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			633,670.78	(1,585,415.46)	(951,744.68)	736,110.00	(960,446.00)	(224,336.00)	-76.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,005,538.00)	1,005,538.00	0.00	(955,239.00)	955,239.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,005,538.00)	1,005,538.00	0.00	(955,239.00)	955,239.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(371,867.22)	(579,877.46)	(951,744.68)	(219,129.00)	(5,207.00)	(224,336.00)	-76.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,249,692.29	1,011,854.28	2,261,546.57	877,825.07	431,976.82	1,309,801.89	-42.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,249,692.29	1,011,854.28	2,261,546.57	877,825.07	431,976.82	1,309,801.89	-42.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,249,692.29	1,011,854.28	2,261,546.57	877,825.07	431,976.82	1,309,801.89	-42.1%
2) Ending Balance, June 30 (E + F1e)			877,825.07	431,976.82	1,309,801.89	658,696.07	426,769.82	1,085,465.89	-17.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	431,976.82	431,976.82	0.00	426,770.82	426,770.82	-1.2%
c) Committed									
Stabilization Arrangements		9750	201,881.00	0.00	201,881.00	201,881.00	0.00	201,881.00	0.0%
Other Commitments		9760	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Special Education	0000	9760	50,000.00		50,000.00			0.00	
Basic Aid Supplemental	0000	9760	200,000.00		200,000.00			0.00	
Special Education	0000	9760			0.00	50,000.00		50,000.00	
Basic Aid Supplemental	0000	9760			0.00	200,000.00		200,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	201,881.00	0.00	201,881.00	201,881.00	0.00	201,881.00	0.0%
Unassigned/Unappropriated Amount		9790	223,063.07	0.00	223,063.07	3,934.07	(1.00)	3,933.07	-98.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,686,658.81	735,479.95	3,422,138.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
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	6,300.29	0.00	6,300.29				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,693,959.10	735,479.95	3,429,439.05				
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	(10,092.59)	0.00	(10,092.59)				
2) Due to Grantor Governments		9590	40,951.00	15,000.00	55,951.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			30,858.41	15,000.00	45,858.41				
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)			2,663,100.69	720,479.95	3,383,580.64				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,510,479.00	0.00	1,510,479.00	1,521,155.00	0.00	1,521,155.00	0.7%
Education Protection Account State Aid - Current Year		8012	168,956.00	0.00	168,956.00	129,021.00	0.00	129,021.00	-23.6%
State Aid - Prior Years		8019	(9,968.00)	0.00	(9,968.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,082,259.00	0.00	1,082,259.00	1,096,707.00	0.00	1,096,707.00	1.3%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			2,751,726.00	0.00	2,751,726.00	2,746,883.00	0.00	2,746,883.00	-0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	42,874.00	42,874.00	0.00	42,874.00	42,874.00	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			2,751,726.00	42,874.00	2,794,600.00	2,746,883.00	42,874.00	2,789,757.00	-0.2%
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	45,671.00	45,671.00	0.00	45,671.00	45,671.00	0.0%
Special Education Discretionary Grants		8182	0.00	10,109.00	10,109.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		35,576.00	35,576.00		35,576.00	35,576.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,777.00	6,777.00		6,777.00	6,777.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		906.00	906.00		0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		15,763.00	15,763.00		15,763.00	15,763.00	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	237,656.00	237,656.00	0.00	119,678.00	119,678.00	-49.6%
TOTAL, FEDERAL REVENUE			0.00	362,458.00	362,458.00	0.00	233,465.00	233,465.00	-35.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,350.00	0.00	4,350.00	3,576.00	0.00	3,576.00	-17.8%
Lottery - Unrestricted and Instructional Materials		8560	30,671.00	12,089.00	42,760.00	27,719.00	10,924.00	38,643.00	-9.6%
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	21,000.00	880,461.00	901,461.00	21,000.00	503,816.00	524,816.00	-41.8%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			56,021.00	892,550.00	948,571.00	52,295.00	514,740.00	567,035.00	-40.2%
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	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	3,400.00	(25,371.22)	(21,971.22)	3,400.00	5,227.00	8,627.00	-139.3%
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		133,898.00	133,898.00		148,400.00	148,400.00	10.8%
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			34,400.00	143,526.78	177,926.78	34,400.00	188,627.00	223,027.00	25.3%
TOTAL, REVENUES			2,842,147.00	1,441,408.78	4,283,555.78	2,833,578.00	979,706.00	3,813,284.00	-11.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	704,349.00	428,836.00	1,133,185.00	775,184.00	252,220.00	1,027,404.00	-9.3%
Certificated Pupil Support Salaries		1200	26,413.00	39,619.00	66,032.00	26,939.00	43,775.00	70,714.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	145,001.00	0.00	145,001.00	147,900.00	7,396.00	155,296.00	7.1%
Other Certificated Salaries		1900	238.00	0.00	238.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			876,001.00	468,455.00	1,344,456.00	950,023.00	303,391.00	1,253,414.00	-6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	196,594.00	196,594.00	0.00	215,850.00	215,850.00	9.8%
Classified Support Salaries		2200	119,510.00	67,586.00	187,096.00	108,037.00	127,931.00	235,968.00	26.1%
Classified Supervisors' and Administrators' Salaries		2300	7,935.00	0.00	7,935.00	8,464.00	425.00	8,889.00	12.0%
Clerical, Technical and Office Salaries		2400	180,590.00	25,241.00	205,831.00	134,669.00	33,555.00	168,224.00	-18.3%
Other Classified Salaries		2900	250.00	19,250.00	19,500.00	250.00	118,332.00	118,582.00	508.1%
TOTAL, CLASSIFIED SALARIES			308,285.00	308,671.00	616,956.00	251,420.00	496,093.00	747,513.00	21.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	163,385.00	248,436.00	411,821.00	181,456.00	179,514.00	360,970.00	-12.3%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	59,273.00	59,572.00	118,845.00	61,447.00	128,703.00	190,150.00	60.0%
OASDI/Medicare/Alternative		3301-3302	31,741.00	30,675.57	62,416.57	31,923.00	41,182.00	73,105.00	17.1%
Health and Welfare Benefits		3401-3402	135,915.00	53,150.00	189,065.00	139,836.00	51,360.00	191,196.00	1.1%
Unemployment Insurance		3501-3502	5,830.00	3,844.00	9,674.00	575.00	395.00	970.00	-90.0%
Workers' Compensation		3601-3602	15,453.00	10,120.00	25,573.00	16,817.00	11,188.00	28,005.00	9.5%
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			411,597.00	405,797.57	817,394.57	432,054.00	412,342.00	844,396.00	3.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	12,936.00	12,936.00	0.00	14,150.00	14,150.00	9.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,972.00	134,441.04	194,413.04	52,200.00	67,676.00	119,876.00	-38.3%
Noncapitalized Equipment		4400	5,650.00	33,748.00	39,398.00	5,650.00	0.00	5,650.00	-85.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,622.00	181,125.04	246,747.04	57,850.00	81,826.00	139,676.00	-43.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	112,000.00	0.00	112,000.00	87,000.00	25,000.00	112,000.00	0.0%
Travel and Conferences		5200	4,275.00	38,463.00	42,738.00	5,075.00	25,169.00	30,244.00	-29.2%
Dues and Memberships		5300	10,550.00	0.00	10,550.00	7,495.00	0.00	7,495.00	-29.0%
Insurance		5400 - 5450	35,961.00	0.00	35,961.00	40,526.00	0.00	40,526.00	12.7%
Operations and Housekeeping Services		5500	29,700.00	0.00	29,700.00	27,406.00	0.00	27,406.00	-7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,898.00	46,419.00	121,317.00	69,859.00	30,000.00	99,859.00	-17.7%
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	267,427.22	1,478,078.63	1,745,505.85	162,939.00	566,331.00	729,270.00	-58.2%
Communications		5900	12,160.00	0.00	12,160.00	5,821.00	0.00	5,821.00	-52.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			546,971.22	1,562,960.63	2,109,931.85	406,121.00	646,500.00	1,052,621.00	-50.1%
CAPITAL OUTLAY									
Land		6100	0.00	64,965.00	64,965.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	21,350.00	21,350.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	13,500.00	13,500.00	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	99,815.00	99,815.00	0.00	0.00	0.00	-100.0%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			2,208,476.22	3,026,824.24	5,235,300.46	2,097,468.00	1,940,152.00	4,037,620.00	-22.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	(1,005,538.00)	1,005,538.00	0.00	(955,239.00)	955,239.00	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			(1,005,538.00)	1,005,538.00	0.00	(955,239.00)	955,239.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,005,538.00)	1,005,538.00	0.00	(955,239.00)	955,239.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,751,726.00	42,874.00	2,794,600.00	2,746,883.00	42,874.00	2,789,757.00	-0.2%
2) Federal Revenue		8100-8299	0.00	362,458.00	362,458.00	0.00	233,465.00	233,465.00	-35.6%
3) Other State Revenue		8300-8599	56,021.00	892,550.00	948,571.00	52,295.00	514,740.00	567,035.00	-40.2%
4) Other Local Revenue		8600-8799	34,400.00	143,526.78	177,926.78	34,400.00	188,627.00	223,027.00	25.3%
5) TOTAL, REVENUES			2,842,147.00	1,441,408.78	4,283,555.78	2,833,578.00	979,706.00	3,813,284.00	-11.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,172,270.22	2,336,670.17	3,508,940.39	1,173,646.00	1,449,242.00	2,622,888.00	-25.3%
2) Instruction - Related Services	2000-2999		437,145.00	42,038.00	479,183.00	428,906.00	84,833.00	513,739.00	7.2%
3) Pupil Services	3000-3999		187,605.00	247,620.00	435,225.00	160,969.00	314,443.00	475,412.00	9.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		279,820.00	150.00	279,970.00	207,508.00	4,538.00	212,046.00	-24.3%
8) Plant Services	8000-8999		131,636.00	400,346.07	531,982.07	126,439.00	87,096.00	213,535.00	-59.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,208,476.22	3,026,824.24	5,235,300.46	2,097,468.00	1,940,152.00	4,037,620.00	-22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			633,670.78	(1,585,415.46)	(951,744.68)	736,110.00	(960,446.00)	(224,336.00)	-76.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,005,538.00)	1,005,538.00	0.00	(955,239.00)	955,239.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,005,538.00)	1,005,538.00	0.00	(955,239.00)	955,239.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(371,867.22)	(579,877.46)	(951,744.68)	(219,129.00)	(5,207.00)	(224,336.00)	-76.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,249,692.29	1,011,854.28	2,261,546.57	877,825.07	431,976.82	1,309,801.89	-42.1%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,249,692.29	1,011,854.28	2,261,546.57	877,825.07	431,976.82	1,309,801.89	-42.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,249,692.29	1,011,854.28	2,261,546.57	877,825.07	431,976.82	1,309,801.89	-42.1%
2) Ending Balance, June 30 (E + F1e)			877,825.07	431,976.82	1,309,801.89	658,696.07	426,769.82	1,085,465.89	-17.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	431,976.82	431,976.82	0.00	426,770.82	426,770.82	-1.2%
c) Committed									
Stabilization Arrangements		9750	201,881.00	0.00	201,881.00	201,881.00	0.00	201,881.00	0.0%
Other Commitments (by Resource/Object)		9760	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Special Education	0000	9760	50,000.00		50,000.00			0.00	
Basic Aid Supplemental	0000	9760	200,000.00		200,000.00			0.00	
Special Education	0000	9760			0.00	50,000.00		50,000.00	
Basic Aid Supplemental	0000	9760			0.00	200,000.00		200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	201,881.00	0.00	201,881.00	201,881.00	0.00	201,881.00	0.0%
Unassigned/Unappropriated Amount		9790	223,063.07	0.00	223,063.07	3,934.07	(1.00)	3,933.07	-98.2%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	0.00	13,245.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	0.00	1.00
6266	Educator Effectiveness, FY 2021-22	45,846.30	38,654.30
6546	Mental Health-Related Services	0.00	7,830.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	16,349.00	16,349.00
7435	Learning Recovery Emergency Block Grant	202,780.00	183,690.00
9010	Other Restricted Local	167,001.52	167,001.52
Total, Restricted Balance		431,976.82	426,770.82

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	70.00	50.00	-28.6%
5) TOTAL, REVENUES			70.00	50.00	-28.6%
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)			70.00	50.00	-28.6%
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)			70.00	50.00	-28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,087.40	6,157.40	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,087.40	6,157.40	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,087.40	6,157.40	1.1%
2) Ending Balance, June 30 (E + F1e)			6,157.40	6,207.40	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
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	6,157.40	6,207.40	0.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	(500.00)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	5,812.23		
		9111	0.00		
b) in Banks					
		9120	200.00		
c) in Revolving Cash Account					
		9130	500.00		
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			6,512.23		
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)			6,512.23		
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	70.00	50.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	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			70.00	50.00	-28.6%
TOTAL, REVENUES			70.00	50.00	-28.6%
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%

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			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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
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					
			0.00	0.00	0.0%
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	70.00	50.00	-28.6%
5) TOTAL, REVENUES			70.00	50.00	-28.6%
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)			70.00	50.00	-28.6%
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)			70.00	50.00	-28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,087.40	6,157.40	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,087.40	6,157.40	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,087.40	6,157.40	1.1%
2) Ending Balance, June 30 (E + F1e)			6,157.40	6,207.40	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
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	6,157.40	6,207.40	0.8%
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	(500.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	119,532.00	119,532.00	0.0%
3) Other State Revenue		8300-8599	65,746.00	65,746.00	0.0%
4) Other Local Revenue		8600-8799	235.00	235.00	0.0%
5) TOTAL, REVENUES			185,513.00	185,513.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,123.00	16,432.00	16.3%
3) Employee Benefits		3000-3999	4,920.00	5,879.00	19.5%
4) Books and Supplies		4000-4999	168,405.00	167,720.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	1,525.00	2,280.00	49.5%
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			188,973.00	192,311.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,460.00)	(6,798.00)	96.5%
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)			(3,460.00)	(6,798.00)	96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,491.30	22,031.30	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,491.30	22,031.30	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,491.30	22,031.30	-13.6%
2) Ending Balance, June 30 (E + F1e)			22,031.30	15,233.30	-30.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
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	21,831.30	15,233.30	-30.2%
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	(6,326.73)		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(6,126.73)		
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)			(6,126.73)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	119,532.00	119,532.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			119,532.00	119,532.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	65,746.00	65,746.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			65,746.00	65,746.00	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	235.00	235.00	0.0%
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			235.00	235.00	0.0%
TOTAL, REVENUES			185,513.00	185,513.00	0.0%
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	14,123.00	16,432.00	16.3%
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			14,123.00	16,432.00	16.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,584.00	4,384.00	22.3%
OASDI/Medicare/Alternative		3301-3302	1,081.00	1,257.00	16.3%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	71.00	8.00	-88.7%
Workers' Compensation		3601-3602	184.00	230.00	25.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,920.00	5,879.00	19.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,535.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	164,870.00	167,720.00	1.7%
TOTAL, BOOKS AND SUPPLIES			168,405.00	167,720.00	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	460.00	New
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	1,525.00	1,820.00	19.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,525.00	2,280.00	49.5%
CAPITAL OUTLAY					
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%
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			188,973.00	192,311.00	1.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	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	119,532.00	119,532.00	0.0%
3) Other State Revenue		8300-8599	65,746.00	65,746.00	0.0%
4) Other Local Revenue		8600-8799	235.00	235.00	0.0%
5) TOTAL, REVENUES			185,513.00	185,513.00	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		188,973.00	192,311.00	1.8%
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			188,973.00	192,311.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,460.00)	(6,798.00)	96.5%
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)			(3,460.00)	(6,798.00)	96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,491.30	22,031.30	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,491.30	22,031.30	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,491.30	22,031.30	-13.6%
2) Ending Balance, June 30 (E + F1e)			22,031.30	15,233.30	-30.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
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	21,831.30	15,233.30	-30.2%
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	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	21,831.30	15,233.30
Total, Restricted Balance		21,831.30	15,233.30

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6.00	6.00	0.0%
5) TOTAL, REVENUES			6.00	6.00	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)			6.00	6.00	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)			6.00	6.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417.45	423.45	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417.45	423.45	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417.45	423.45	1.4%
2) Ending Balance, June 30 (E + F1e)					
			423.45	429.45	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	423.45	429.45	1.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
9790		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	421.93		
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			421.93		
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)			421.93		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6.00	6.00	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			6.00	6.00	0.0%
TOTAL, REVENUES			6.00	6.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			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					
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	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6.00	6.00	0.0%
5) TOTAL, REVENUES			6.00	6.00	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)			6.00	6.00	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)			6.00	6.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417.45	423.45	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417.45	423.45	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417.45	423.45	1.4%
2) Ending Balance, June 30 (E + F1e)			423.45	429.45	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving 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	423.45	429.45	1.4%
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	11,150.00	11,150.00	0.0%
5) TOTAL, REVENUES			11,150.00	11,150.00	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)			11,150.00	11,150.00	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)			11,150.00	11,150.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,513.78	93,663.78	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,513.78	93,663.78	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,513.78	93,663.78	13.5%
2) Ending Balance, June 30 (E + F1e)			93,663.78	104,813.78	11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	93,232.41	104,382.41	12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	431.37	431.37	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	104,988.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			104,988.79		
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)			104,988.79		
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	1,150.00	1,150.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	10,000.00	10,000.00	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			11,150.00	11,150.00	0.0%
TOTAL, REVENUES			11,150.00	11,150.00	0.0%
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	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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	11,150.00	11,150.00	0.0%
5) TOTAL, REVENUES			11,150.00	11,150.00	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)			11,150.00	11,150.00	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)			11,150.00	11,150.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,513.78	93,663.78	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,513.78	93,663.78	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,513.78	93,663.78	13.5%
2) Ending Balance, June 30 (E + F1e)			93,663.78	104,813.78	11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	93,232.41	104,382.41	12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	431.37	431.37	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	93,232.41	104,382.41
Total, Restricted Balance		93,232.41	104,382.41

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	7.00	7.00	0.0%
5) TOTAL, REVENUES			7.00	7.00	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)			7.00	7.00	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)			7.00	7.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	536.50	543.50	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536.50	543.50	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536.50	543.50	1.3%
2) Ending Balance, June 30 (E + F1e)			543.50	550.50	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	543.50	550.50	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	542.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			542.26		
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)			542.26		
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	7.00	7.00	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			7.00	7.00	0.0%
TOTAL, REVENUES			7.00	7.00	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%
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	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					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	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	7.00	7.00	0.0%
5) TOTAL, REVENUES			7.00	7.00	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)			7.00	7.00	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)			7.00	7.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	536.50	543.50	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536.50	543.50	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536.50	543.50	1.3%
2) Ending Balance, June 30 (E + F1e)			543.50	550.50	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	543.50	550.50	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2023-24
			Estimated Actuals	Budget
	7710	State School Facilities Projects	543.50	550.50
Total, Restricted Balance			543.50	550.50

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	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	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	580,000.00	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			580,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(545,000.00)	35,000.00	-106.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(545,000.00)	35,000.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,981,658.75	2,436,658.75	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,981,658.75	2,436,658.75	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,981,658.75	2,436,658.75	-18.3%
2) Ending Balance, June 30 (E + F1e)			2,436,658.75	2,471,658.75	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,193.53	194,193.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,242,465.22	2,277,465.22	1.6%
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	2,605,765.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,605,765.85		
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)			2,605,765.85		
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	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	0.0%
TOTAL, REVENUES			35,000.00	35,000.00	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%
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	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	580,000.00	0.00	-100.0%
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			580,000.00	0.00	-100.0%
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			580,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			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	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	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		580,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			580,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(545,000.00)	35,000.00	-106.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(545,000.00)	35,000.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,981,658.75	2,436,658.75	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,981,658.75	2,436,658.75	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,981,658.75	2,436,658.75	-18.3%
2) Ending Balance, June 30 (E + F1e)			2,436,658.75	2,471,658.75	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,193.53	194,193.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,242,465.22	2,277,465.22	1.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	194,193.53	194,193.53
Total, Restricted Balance		194,193.53	194,193.53

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)	18.86	18.86	18.86	18.40	18.40	18.40
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)	18.86	18.86	18.86	18.40	18.40	18.40
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18.86	18.86	18.86	18.40	18.40	18.40
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	161.56	161.56	161.56	144.15	144.15	144.15
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)	161.56	161.56	161.56	144.15	144.15	144.15
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)	161.56	161.56	161.56	144.15	144.15	144.15

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):	162.55	
District's ADA Standard Percentage Level:	3.0%	

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	18	17		
Charter School	219	225		
Total ADA	237	242	N/A	Met
Second Prior Year (2021-22)				
District Regular	13	16		
Charter School	208	225		
Total ADA	221	241	N/A	Met
First Prior Year (2022-23)				
District Regular	18	19		
Charter School	189	162		
Total ADA	207	180	12.8%	Not Met
Budget Year (2023-24)				
District Regular	18			
Charter School	144			
Total ADA	163			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

District was optimistic in their projections in budget year 2022-23. District is relying on past trends and cohort survival method to better project enrollment in Budget Year 2023-24.

- 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)

District was optimistic in their projections in budget year 2022-23. District is relying on past trends and cohort survival method to better project enrollment in Budget Year 2023-24.

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	249	20		
Charter School		224		
Total Enrollment	249	244	2.0%	Met
Second Prior Year (2021-22)				
District Regular	241	16		
Charter School		200		
Total Enrollment	241	216	10.4%	Not Met
First Prior Year (2022-23)				
District Regular	19	21		
Charter School	201	176		
Total Enrollment	220	197	10.5%	Not Met
Budget Year (2023-24)				
District Regular	20			
Charter School	155			
Total Enrollment	175			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment 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 enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District experienced a decline in enrollment due largely to the COVID19 pandemic and has continued post-pandemic.

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

Explanation:
(required if NOT met)

The District experienced a decline in enrollment due largely to the COVID19 pandemic.

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	17	20	
Charter School	225	224	
Total ADA/Enrollment	242	244	99.0%
Second Prior Year (2021-22)			
District Regular	14	16	
Charter School	184	200	
Total ADA/Enrollment	198	216	91.6%
First Prior Year (2022-23)			
District Regular	19	21	
Charter School	162	176	
Total ADA/Enrollment	180	197	91.6%
		Historical Average Ratio:	94.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.6%

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	18	20		
Charter School	144	155		
Total ADA/Enrollment	163	175	92.9%	Met
1st Subsequent Year (2024-25)				
District Regular	19	20		
Charter School	150	160		
Total ADA/Enrollment	169	180	93.9%	Met
2nd Subsequent Year (2025-26)				
District Regular	19	20		
Charter School	151	160		
Total ADA/Enrollment	170	180	94.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	180.42	162.55	169.00	169.90
b. Prior Year ADA (Funded)		180.42	162.55	169.00
c. Difference (Step 1a minus Step 1b)		(17.87)	6.45	.90
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(9.90%)	3.97%	.53%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		2,746,883.00	2,907,775.00	2,996,982.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		225,793.78	114,566.34	98,600.71
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(1.68%)	7.91%	3.82%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,082,259.00	1,096,707.00	1,150,477.00	1,165,949.00
Percent Change from Previous Year		1.33%	4.90%	1.34%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		0.33% to 2.33%	3.90% to 5.90%	0.34% to 2.34%

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)	2,761,694.00	2,746,883.00	2,907,775.00	2,996,982.00
District's Projected Change in LCFF Revenue:		(.54%)	5.86%	3.07%
Basic Aid Standard		0.33% to 2.33%	3.90% to 5.90%	0.34% to 2.34%
Status:		Not Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

District is projecting a loss of enrollment in the Budget year and projecting a slight increase in enrollment along with a slight increase to ADA in 2025-26.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	2,181,411.42	
Second Prior Year (2021-22)	1,644,967.03	2,095,097.22	78.5%
First Prior Year (2022-23)	1,595,883.00	2,208,476.22	72.3%
	Historical Average Ratio:		77.9%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.9% to 82.9%	72.9% to 82.9%	72.9% to 82.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio 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)	1,633,497.00		
1st Subsequent Year (2024-25)	1,686,883.00	2,202,373.00	76.6%	Met
2nd Subsequent Year (2025-26)	1,727,144.00	2,267,080.00	76.2%	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):	(1.68%)	7.91%	3.82%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.68% to 8.32%	-2.09% to 17.91%	-6.18% to 13.82%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.68% to 3.32%	2.91% to 12.91%	-1.18% to 8.82%

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)	362,458.00		
Budget Year (2023-24)	233,465.00	(35.59%)	Yes
1st Subsequent Year (2024-25)	113,787.00	(51.26%)	Yes
2nd Subsequent Year (2025-26)	113,787.00	0.00%	No

Explanation:
(required if Yes)

FY24 removes 1x Federal COVID Funding and FY25 removes the remained of all 1x Federal COVID funding. FY25 removes 1x In_

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	948,571.00		
Budget Year (2023-24)	567,035.00	(40.22%)	Yes
1st Subsequent Year (2024-25)	547,065.00	(3.52%)	Yes
2nd Subsequent Year (2025-26)	547,453.00	.07%	No

Explanation:
(required if Yes)

FY24 removes 1x UTK funding, 1x Learning Recovery funding and 1x Music, Art and Instructional Materials Block grant funding. FY25 removes 1x In-Person Instruction funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	177,926.78		
Budget Year (2023-24)	223,027.00	25.35%	Yes
1st Subsequent Year (2024-25)	197,945.00	(11.25%)	Yes
2nd Subsequent Year (2025-26)	197,945.00	0.00%	No

Explanation:
(required if Yes)

FY24 increases due to 1x funding for the Out of Home Care reimbursement, which is then removed in FY26.

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

First Prior Year (2022-23)	246,747.04		
Budget Year (2023-24)	139,676.00	(43.39%)	Yes
1st Subsequent Year (2024-25)	144,236.00	3.26%	No
2nd Subsequent Year (2025-26)	145,974.00	1.20%	No

Explanation:
(required if Yes)

One time funding expenditures removed in Budget Year.

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

First Prior Year (2022-23)	2,109,931.85		
Budget Year (2023-24)	1,052,621.00	(50.11%)	Yes
1st Subsequent Year (2024-25)	1,076,833.00	2.30%	Yes
2nd Subsequent Year (2025-26)	1,100,540.00	2.20%	No

Explanation:
(required if Yes)

Most one time funding expenditures removed in Budget Year, ESSER resource 3218 & 3219 funds removed in FY25.

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)	1,488,955.78		
Budget Year (2023-24)	1,023,527.00	(31.26%)	Not Met
1st Subsequent Year (2024-25)	858,797.00	(16.09%)	Not Met
2nd Subsequent Year (2025-26)	859,185.00	.05%	Met

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

First Prior Year (2022-23)	2,356,678.89		
Budget Year (2023-24)	1,192,297.00	(49.41%)	Not Met
1st Subsequent Year (2024-25)	1,221,069.00	2.41%	Met
2nd Subsequent Year (2025-26)	1,246,514.00	2.08%	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)

FY24 removes 1x Federal COVID Funding and FY25 removes the remained of all 1x Federal COVID funding. FY25 removes 1x In_

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

FY24 removes 1x UTK funding, 1x Learning Recovery funding and 1x Music, Art and Instructional Materials Block grant funding. FY25 removes 1x In-Person Instruction funding.

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

FY24 increases due to 1x funding for the Out of Home Care reimbursement, which is then removed in FY26.

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

Explanation:

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

One time funding expenditures removed in Budget Year.

Explanation:

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

Most one time funding expenditures removed in Budget Year, ESSER resource 3218 & 3219 funds removed in FY25.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	3,790,647.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	3,790,647.00	113,719.41	79,760.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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)	218,880.00	224,770.00	201,881.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	218,880.00	224,770.00	201,881.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	133,941.90	349,152.29	223,063.07
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)	571,701.90	798,692.29	626,825.07
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	4,371,079.94	4,495,404.93	5,235,300.46
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)	4,371,079.94	4,495,404.93	5,235,300.46
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.1%	17.8%	12.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.4%	5.9%	4.0%

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)	(130,343.73)	3,296,249.70	4.0%	Met
Second Prior Year (2021-22)	(259,092.69)	2,936,332.22	8.8%	Not Met
First Prior Year (2022-23)	(371,867.22)	2,208,476.22	16.8%	Not Met
Budget Year (2023-24) (Information only)	(219,129.00)	2,097,468.00		

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)

The District has experienced a significant loss in enrollment due largely in part to the COVID19 pandemic. The District will need to continue to monitor the budget and identify potential areas to decrease expenditures in order to reduce deficit spending in the future.

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)	1,084,845.25	1,639,128.71	N/A		Met
Second Prior Year (2021-22)	1,508,785.00	1,508,784.98	0.0%		Met
First Prior Year (2022-23)	623,811.58	1,249,692.29	N/A		Met
Budget Year (2023-24) (Information only)	877,825.07				

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.)	163	169	170
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	4,037,620.00	4,012,496.00	4,104,280.00
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)	4,037,620.00	4,012,496.00	4,104,280.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	201,881.00	200,624.80	205,214.00
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)	201,881.00	200,624.80	205,214.00

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)	201,881.00	200,625.00	205,214.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	201,881.00	200,625.00	205,214.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,934.07	0.00	0.00
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)	(1.00)		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	407,695.07	401,250.00	410,428.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.10%	10.00%	10.00%
District's Reserve Standard (Section 10B, Line 7):	201,881.00	200,624.80	205,214.00
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)	(1,005,538.00)			
Budget Year (2023-24)	(955,239.00)	(50,299.00)	(5.0%)	Met
1st Subsequent Year (2024-25)	(1,020,826.00)	65,587.00	6.9%	Met
2nd Subsequent Year (2025-26)	(1,037,165.00)	16,339.00	1.6%	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)	221,055.00	221,055.00	New	Not Met
2nd Subsequent Year (2025-26)	228,199.00	7,144.00	3.2%	Met
1c. Transfers Out, 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

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Due to deficit spending, the District is anticipating transfers in from Fund 40 in FY25 and FY26.

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

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			2,437,110
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund		10,855
Other Long-term Commitments (do not include OPEB):				
TOTAL:				2,447,965

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	125,538	134,638	138,513	142,181
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	125,538	134,638	138,513	142,181
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

These amounts will be repaid by the bond.

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

4. OPEB Liabilities

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

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

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

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	13.2	11.2	11.2	11.2

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:

May 23, 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:

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

Yes

If Yes, date of budget revision board adoption:

Jun 27, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023	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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

96,744.52	28095	
-----------	-------	--

% change in salary schedule from prior year

2.0%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Certificated Bargaining unit received 2% increase on schedule to be paid out of ongoing LCFF funding and property taxes. Unit also received a 1x off schedule 5% stipend to be paid out of 1x state and federal funding.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
2.5%	2.5%	2.5%

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

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

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

Certificated (Non-management) - Other

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

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	13.18	12.59	12.59	12.59

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

While salary and benefit negotiations are not settled for the budget year, the District has elected to include the same 2% increase on schedule to be paid out of ongoing LCFF funding/property taxes and the 1x off schedule 5% stipend to be paid out of 1x state and federal funding in the proposed budget for the Classified unit, that the Certificated Bargaining unit has received.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

7%	0%	0%
----	----	----

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2.5%	2.5%	2.5%

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

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

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

Classified (Non-management) - Other

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

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	1	1	1	1

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

While salary and benefit negotiations are not settled for the budget year, the District has elected to include the same 2% increase on schedule to be paid out of ongoing LCFF funding/property taxes and the 1x of f schedule 5% stipend to be paid out of 1x state and federal funding in the proposed budget for Management, that the Certificated Bargaining unit has received.

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

7%		
----	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

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?

Yes

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

Jun 27, 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)	Yes
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?	Yes

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

Comments:
(optional)

New Superintendent as of July 1, 2022. Sonoma County Office of Education providing Fiscal Services as of the 2022/23 Adopted Budget.

End of School District Budget Criteria and Standards Review

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

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

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

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

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

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

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

Cinnabar 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)

EXPORT VALIDATION CHECKS

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.)

Exception

Explanation: The District will provide the MYP on a separate Excel spreadsheet.

Budget, July 1
 Estimated Actuals 2022-23
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Cinnabar 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)

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	(\$10,092.59)

Explanation: TRC due to payroll liability timing; will clear for year end close..

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	9010	8699	(\$25,371.22)

Explanation: TRC is due to an abatement of revenue that was owed back to the state from 21/22, but paid in 22/23.

12	0000	9790	(\$500.00)
----	------	------	------------

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	9010	(\$25,371.22)

Explanation: TRC is due to an abatement of revenue that was owed back to the state from 21/22, but paid in 22/23.