

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Spencer Valley School

Date: 6/5/2023

Adoption Date: 6/21/2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Spencer Valley School Annex

Date: 6/19/2023

Time: 5 PM

Contact person for additional information on the budget reports:

Name: Kathleen McKenzie, Ph.D.

Title: Asst. Supt. HR & Business Services

Telephone: 760-765-0336

E-mail: kathleen@svesd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X	X X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/21/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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	1,596,087.00	313,117.00	1,909,204.00	1,596,807.00	3,554.00	1,600,361.00	-16.2%
2) Federal Revenue		8100-8299	0.00	744,329.00	744,329.00	0.00	48,109.00	48,109.00	-93.5%
3) Other State Revenue		8300-8599	8,336.00	582,873.00	591,209.00	9,626.00	92,128.00	101,754.00	-82.8%
4) Other Local Revenue		8600-8799	55,800.00	3,054,308.00	3,110,108.00	59,800.00	374,508.00	434,308.00	-86.0%
5) TOTAL, REVENUES			1,660,223.00	4,694,627.00	6,354,850.00	1,666,233.00	518,299.00	2,184,532.00	-65.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	336,863.00	113,699.00	450,562.00	368,975.00	89,324.00	458,299.00	1.7%
2) Classified Salaries		2000-2999	264,851.00	99,695.00	364,546.00	271,182.00	100,576.00	371,758.00	2.0%
3) Employee Benefits		3000-3999	282,659.00	111,943.00	394,602.00	299,095.00	111,756.00	410,851.00	4.1%
4) Books and Supplies		4000-4999	102,617.00	33,627.00	136,244.00	66,772.00	13,474.00	80,246.00	-41.1%
5) Services and Other Operating Expenditures		5000-5999	446,390.00	4,155,313.00	4,601,703.00	353,082.00	46,035.00	399,117.00	-91.3%
6) Capital Outlay		6000-6999	113,190.00	10,000.00	123,190.00	27,500.00	10,000.00	37,500.00	-69.6%
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	(14,000.00)	14,000.00	0.00	(1,000.00)	1,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,532,570.00	4,538,277.00	6,070,847.00	1,385,606.00	372,165.00	1,757,771.00	-71.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			127,653.00	156,350.00	284,003.00	280,627.00	146,134.00	426,761.00	50.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	680,569.00	100,000.00	780,569.00	169,199.00	100,000.00	269,199.00	-65.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(680,569.00)	(100,000.00)	(780,569.00)	(169,199.00)	(100,000.00)	(269,199.00)	-65.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(552,916.00)	56,350.00	(496,566.00)	111,428.00	46,134.00	157,562.00	-131.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,661,923.00	2,235,641.74	4,897,564.74	1,981,736.00	2,291,991.74	4,273,727.74	-12.7%
b) Audit Adjustments		9793	(127,271.00)	0.00	(127,271.00)	0.00	0.00	0.00	-100.0%

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

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			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)			2,534,652.00	2,235,641.74	4,770,293.74	1,981,736.00	2,291,991.74	4,273,727.74	-10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,652.00	2,235,641.74	4,770,293.74	1,981,736.00	2,291,991.74	4,273,727.74	-10.4%
2) Ending Balance, June 30 (E + F1e)			1,981,736.00	2,291,991.74	4,273,727.74	2,093,164.00	2,338,125.74	4,431,289.74	3.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	2,291,991.74	2,291,991.74	0.00	2,338,125.74	2,338,125.74	2.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	342,586.00	0.00	342,586.00	101,349.00	0.00	101,349.00	-70.4%
Unassigned/Unappropriated Amount		9790	1,639,150.00	0.00	1,639,150.00	1,991,815.00	0.00	1,991,815.00	21.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,447,158.00	0.00	1,447,158.00	1,413,146.00	0.00	1,413,146.00	-2.4%
Education Protection Account State Aid - Current Year		8012	145,727.00	0.00	145,727.00	180,055.00	0.00	180,055.00	23.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,360.00	0.00	1,360.00	1,360.00	0.00	1,360.00	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	262,052.00	0.00	262,052.00	262,052.00	0.00	262,052.00	0.0%
Unsecured Roll Taxes		8042	8,163.00	0.00	8,163.00	8,163.00	0.00	8,163.00	0.0%
Prior Years' Taxes		8043	(473.00)	0.00	(473.00)	(473.00)	0.00	(473.00)	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%

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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			1,863,987.00	0.00	1,863,987.00	1,864,303.00	0.00	1,864,303.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(267,900.00)	0.00	(267,900.00)	(267,496.00)	0.00	(267,496.00)	-0.2%
Property Taxes Transfers		8097	0.00	313,117.00	313,117.00	0.00	3,554.00	3,554.00	-98.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,596,087.00	313,117.00	1,909,204.00	1,596,807.00	3,554.00	1,600,361.00	-16.2%
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	666,572.00	666,572.00	0.00	6,571.00	6,571.00	-99.0%
Special Education Discretionary Grants		8182	0.00	28,916.00	28,916.00	0.00	341.00	341.00	-98.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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		0.00	0.00		0.00	0.00	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		1,062.00	1,062.00		1,065.00	1,065.00	0.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00			0.00	0.00	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	47,779.00	47,779.00	0.00	40,132.00	40,132.00		-16.0%
TOTAL, FEDERAL REVENUE			0.00	744,329.00	744,329.00	0.00	48,109.00	48,109.00		-93.5%
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	1,396.00	0.00	1,396.00	1,724.00	0.00	1,724.00		23.5%
Lottery - Unrestricted and Instructional Materials		8560	6,790.00	2,676.00	9,466.00	7,752.00	3,055.00	10,807.00		14.2%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Pass-Through Revenues from										
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00		0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00		0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00		0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00		0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00		0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00		0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00		0.0%
All Other State Revenue	All Other	8590	150.00	580,197.00	580,347.00	150.00	89,073.00	89,223.00		-84.6%
TOTAL, OTHER STATE REVENUE			8,336.00	582,873.00	591,209.00	9,626.00	92,128.00	101,754.00		-82.8%
OTHER LOCAL REVENUE										

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,300.00	0.00	1,300.00	1,300.00	0.00	1,300.00	0.0%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	12,000.00	12,000.00	0.00	12,000.00	12,000.00	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%
All Other Local Revenue		8699	4,000.00	330,794.00	334,794.00	8,000.00	330,794.00	338,794.00	1.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,711,514.00	2,711,514.00		31,714.00	31,714.00	-98.8%
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			55,800.00	3,054,308.00	3,110,108.00	59,800.00	374,508.00	434,308.00	-86.0%
TOTAL, REVENUES			1,660,223.00	4,694,627.00	6,354,850.00	1,666,233.00	518,299.00	2,184,532.00	-65.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	299,913.00	113,699.00	413,612.00	336,675.00	89,324.00	425,999.00	3.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	36,950.00	0.00	36,950.00	32,300.00	0.00	32,300.00	-12.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			336,863.00	113,699.00	450,562.00	368,975.00	89,324.00	458,299.00	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	61,139.00	48,057.00	109,196.00	56,664.00	48,979.00	105,643.00	-3.3%
Classified Support Salaries		2200	96,166.00	0.00	96,166.00	103,710.00	0.00	103,710.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,546.00	51,638.00	159,184.00	110,808.00	51,597.00	162,405.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			264,851.00	99,695.00	364,546.00	271,182.00	100,576.00	371,758.00	2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	62,297.00	55,316.00	117,613.00	68,841.00	54,794.00	123,635.00	5.1%
PERS		3201-3202	56,800.00	18,994.00	75,794.00	63,188.00	21,286.00	84,474.00	11.5%
OASDI/Medicare/Alternative		3301-3302	24,531.00	8,735.00	33,266.00	25,971.00	8,990.00	34,961.00	5.1%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	113,872.00	23,141.00	137,013.00	117,555.00	22,398.00	139,953.00	2.1%
Unemployment Insurance		3501-3502	2,926.00	1,051.00	3,977.00	320.00	97.00	417.00	-89.5%
Workers' Compensation		3601-3602	13,243.00	4,706.00	17,949.00	13,960.00	4,191.00	18,151.00	1.1%
OPEB, Allocated		3701-3702	8,990.00	0.00	8,990.00	9,260.00	0.00	9,260.00	3.0%
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			282,659.00	111,943.00	394,602.00	299,095.00	111,756.00	410,851.00	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	46,000.00	5,441.00	51,441.00	8,000.00	6,000.00	14,000.00	-72.8%
Books and Other Reference Materials		4200	1,600.00	0.00	1,600.00	1,200.00	500.00	1,700.00	6.3%
Materials and Supplies		4300	30,707.00	19,144.00	49,851.00	30,172.00	3,474.00	33,646.00	-32.5%
Noncapitalized Equipment		4400	12,310.00	9,042.00	21,352.00	11,400.00	3,500.00	14,900.00	-30.2%
Food		4700	12,000.00	0.00	12,000.00	16,000.00	0.00	16,000.00	33.3%
TOTAL, BOOKS AND SUPPLIES			102,617.00	33,627.00	136,244.00	66,772.00	13,474.00	80,246.00	-41.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,850.00	5,531.00	13,381.00	6,850.00	11,889.00	18,739.00	40.0%
Dues and Memberships		5300	12,552.00	800.00	13,352.00	10,046.00	0.00	10,046.00	-24.8%
Insurance		5400 - 5450	10,765.00	0.00	10,765.00	11,436.00	0.00	11,436.00	6.2%
Operations and Housekeeping Services		5500	56,756.00	0.00	56,756.00	64,484.00	0.00	64,484.00	13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,840.00	0.00	42,840.00	37,340.00	0.00	37,340.00	-12.8%
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	296,297.00	4,148,982.00	4,445,279.00	206,536.00	34,146.00	240,682.00	-94.6%
Communications		5900	19,330.00	0.00	19,330.00	16,390.00	0.00	16,390.00	-15.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446,390.00	4,155,313.00	4,601,703.00	353,082.00	46,035.00	399,117.00	-91.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	105,690.00	0.00	105,690.00	20,000.00	0.00	20,000.00	-81.1%
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	7,500.00	10,000.00	17,500.00	7,500.00	10,000.00	17,500.00	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)	
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			113,190.00	10,000.00	123,190.00	27,500.00	10,000.00	37,500.00	-69.6%
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%
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									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(14,000.00)	14,000.00	0.00	(1,000.00)	1,000.00	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			(14,000.00)	14,000.00	0.00	(1,000.00)	1,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,532,570.00	4,538,277.00	6,070,847.00	1,385,606.00	372,165.00	1,757,771.00	-71.0%
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	608,000.00	100,000.00	708,000.00	100,000.00	100,000.00	200,000.00	-71.8%
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	72,569.00	0.00	72,569.00	69,199.00	0.00	69,199.00	-4.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			680,569.00	100,000.00	780,569.00	169,199.00	100,000.00	269,199.00	-65.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(680,569.00)	(100,000.00)	(780,569.00)	(169,199.00)	(100,000.00)	(269,199.00)	-65.5%

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	1,596,087.00	313,117.00	1,909,204.00	1,596,807.00	3,554.00	1,600,361.00	-16.2%
2) Federal Revenue		8100-8299	0.00	744,329.00	744,329.00	0.00	48,109.00	48,109.00	-93.5%
3) Other State Revenue		8300-8599	8,336.00	582,873.00	591,209.00	9,626.00	92,128.00	101,754.00	-82.8%
4) Other Local Revenue		8600-8799	55,800.00	3,054,308.00	3,110,108.00	59,800.00	374,508.00	434,308.00	-86.0%
5) TOTAL, REVENUES			1,660,223.00	4,694,627.00	6,354,850.00	1,666,233.00	518,299.00	2,184,532.00	-65.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		612,780.00	4,070,890.00	4,683,670.00	611,716.00	268,629.00	880,345.00	-81.2%
2) Instruction - Related Services	2000-2999		141,646.00	80,544.00	222,190.00	137,403.00	81,155.00	218,558.00	-1.6%
3) Pupil Services	3000-3999		58,298.00	372,843.00	431,141.00	66,141.00	21,381.00	87,522.00	-79.7%
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		367,136.00	14,000.00	381,136.00	283,754.00	1,000.00	284,754.00	-25.3%
8) Plant Services	8000-8999		352,710.00	0.00	352,710.00	286,592.00	0.00	286,592.00	-18.7%
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			1,532,570.00	4,538,277.00	6,070,847.00	1,385,606.00	372,165.00	1,757,771.00	-71.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			127,653.00	156,350.00	284,003.00	280,627.00	146,134.00	426,761.00	50.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	680,569.00	100,000.00	780,569.00	169,199.00	100,000.00	269,199.00	-65.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(680,569.00)	(100,000.00)	(780,569.00)	(169,199.00)	(100,000.00)	(269,199.00)	-65.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(552,916.00)	56,350.00	(496,566.00)	111,428.00	46,134.00	157,562.00	-131.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,661,923.00	2,235,641.74	4,897,564.74	1,981,736.00	2,291,991.74	4,273,727.74	-12.7%

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	(127,271.00)	0.00	(127,271.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,534,652.00	2,235,641.74	4,770,293.74	1,981,736.00	2,291,991.74	4,273,727.74	-10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,652.00	2,235,641.74	4,770,293.74	1,981,736.00	2,291,991.74	4,273,727.74	-10.4%
2) Ending Balance, June 30 (E + F1e)			1,981,736.00	2,291,991.74	4,273,727.74	2,093,164.00	2,338,125.74	4,431,289.74	3.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	2,291,991.74	2,291,991.74	0.00	2,338,125.74	2,338,125.74	2.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	342,586.00	0.00	342,586.00	101,349.00	0.00	101,349.00	-70.4%
Unassigned/Unappropriated Amount		9790	1,639,150.00	0.00	1,639,150.00	1,991,815.00	0.00	1,991,815.00	21.5%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	20,603.00	260.00
6266	Educator Effectiveness, FY 2021-22	3,868.00	573.00
6300	Lottery: Instructional Materials	13,080.76	13,135.76
6500	Special Education	363,113.64	314,852.64
6512	Special Ed: Mental Health Services	207,950.40	207,950.40
6546	Mental Health-Related Services	22,250.71	22,250.71
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,339.00	3,500.00
7435	Learning Recovery Emergency Block Grant	31,053.00	20,702.00
9010	Other Restricted Local	1,620,733.23	1,754,901.23
Total, Restricted Balance		2,291,991.74	2,338,125.74

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)	40.42	40.42	40.42	45.60	45.60	45.60
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)	40.42	40.42	40.42	45.60	45.60	45.60
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)	40.42	40.42	40.42	45.60	45.60	45.60
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/21/202

For additional information on this certification, please contact:

Name: Kathleen McKenzie
Title: Asst. Supt. HR & Business Services
Telephone: 760-765-0336
E-mail: kathleen@svesd.net

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	450,562.00	301	0.00	303	450,562.00	305	0.00		307	450,562.00	309		
2000 - Classified Salaries	364,546.00	311	25,875.00	313	338,671.00	315	0.00		317	338,671.00	319		
3000 - Employee Benefits	394,602.00	321	23,793.00	323	370,809.00	325	0.00		327	370,809.00	329		
4000 - Books, Supplies Equip Replace. (6500)	136,244.00	331	15,800.00	333	120,444.00	335	9,067.00		337	111,377.00	339		
5000 - Services . . . & 7300 - Indirect Costs	4,601,703.00	341	1,820.00	343	4,599,883.00	345	28,916.00		347	4,570,967.00	349		
TOTAL					5,880,369.00	365	TOTAL					5,842,386.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	758,404.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	758,404.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	12.98%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	12.98%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	5,842,386.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	458,299.00	301	0.00	303	458,299.00	305	0.00		307	458,299.00	309		
2000 - Classified Salaries	371,758.00	311	29,415.00	313	342,343.00	315	0.00		317	342,343.00	319		
3000 - Employee Benefits	410,851.00	321	26,166.00	323	384,685.00	325	0.00		327	384,685.00	329		
4000 - Books, Supplies Equip Replace. (6500)	80,246.00	331	19,000.00	333	61,246.00	335	10,000.00		337	51,246.00	339		
5000 - Services . . & 7300 - Indirect Costs	399,117.00	341	820.00	343	398,297.00	345	341.00		347	397,956.00	349		
TOTAL					1,644,870.00	365	TOTAL					1,634,529.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	775,950.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	775,950.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	47.47%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	47.47%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,634,529.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,596,807.00	0.00%	1,596,807.00	-0.01%	1,596,680.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,626.00	0.06%	9,632.00	-4.71%	9,178.00
4. Other Local Revenues	8600-8799	59,800.00	0.07%	59,839.00	0.06%	59,875.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,666,233.00	0.00%	1,666,278.00	-0.03%	1,665,733.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				368,975.00		380,044.00
b. Step & Column Adjustment				11,069.00		11,402.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	368,975.00	3.00%	380,044.00	3.00%	391,446.00
2. Classified Salaries						
a. Base Salaries				271,182.00		277,597.00
b. Step & Column Adjustment				6,415.00		6,672.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	271,182.00	2.37%	277,597.00	2.40%	284,269.00
3. Employee Benefits	3000-3999	299,095.00	6.32%	317,983.00	6.07%	337,281.00
4. Books and Supplies	4000-4999	66,772.00	3.02%	68,789.00	-3.28%	66,532.00
5. Services and Other Operating Expenditures	5000-5999	353,082.00	3.02%	363,745.00	2.64%	373,348.00
6. Capital Outlay	6000-6999	27,500.00	-72.73%	7,500.00	0.00%	7,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,000.00)	0.00%	(1,000.00)	0.00%	(1,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	169,199.00	0.00%	169,199.00	0.00%	169,199.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,554,805.00	1.87%	1,583,857.00	2.82%	1,628,575.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		111,428.00		82,421.00		37,158.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,981,736.00		2,093,164.00		2,175,585.00
2. Ending Fund Balance (Sum lines C and D1)		2,093,164.00		2,175,585.00		2,212,743.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	101,349.00		103,339.00		106,068.00
2. Unassigned/Unappropriated	9790	1,991,815.00		2,072,246.00		2,106,675.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,093,164.00		2,175,585.00		2,212,743.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	101,349.00		103,339.00		106,068.00
c. Unassigned/Unappropriated	9790	1,991,815.00		2,072,246.00		2,106,675.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,093,164.00		2,175,585.00		2,212,743.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,554.00	0.00%	3,554.00	0.00%	3,554.00
2. Federal Revenues	8100-8299	48,109.00	0.00%	48,109.00	0.00%	48,109.00
3. Other State Revenues	8300-8599	92,128.00	2.20%	94,151.00	1.67%	95,725.00
4. Other Local Revenues	8600-8799	374,508.00	0.00%	374,508.00	0.00%	374,508.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		518,299.00	0.39%	520,322.00	0.30%	521,896.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				89,324.00		92,004.00
b. Step & Column Adjustment				2,680.00		2,760.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,324.00	3.00%	92,004.00	3.00%	94,764.00
2. Classified Salaries						
a. Base Salaries				100,576.00		102,535.00
b. Step & Column Adjustment				1,959.00		2,038.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	100,576.00	1.95%	102,535.00	1.99%	104,573.00
3. Employee Benefits	3000-3999	111,756.00	3.87%	116,076.00	3.68%	120,347.00
4. Books and Supplies	4000-4999	13,474.00	3.02%	13,881.00	-3.29%	13,425.00
5. Services and Other Operating Expenditures	5000-5999	46,035.00	3.02%	47,425.00	2.64%	48,677.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,000.00	0.00%	1,000.00	0.00%	1,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		472,165.00	2.28%	482,921.00	2.04%	492,786.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		46,134.00		37,401.00		29,110.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,291,991.74		2,338,125.74		2,375,526.74
2. Ending Fund Balance (Sum lines C and D1)		2,338,125.74		2,375,526.74		2,404,636.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,338,125.74		2,375,526.74		2,404,636.74
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,338,125.74		2,375,526.74		2,404,636.74
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,600,361.00	0.00%	1,600,361.00	-0.01%	1,600,234.00
2. Federal Revenues	8100-8299	48,109.00	0.00%	48,109.00	0.00%	48,109.00
3. Other State Revenues	8300-8599	101,754.00	1.99%	103,783.00	1.08%	104,903.00
4. Other Local Revenues	8600-8799	434,308.00	0.01%	434,347.00	0.01%	434,383.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,184,532.00	0.09%	2,186,600.00	0.05%	2,187,629.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				458,299.00		472,048.00
b. Step & Column Adjustment				13,749.00		14,162.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	458,299.00	3.00%	472,048.00	3.00%	486,210.00
2. Classified Salaries						
a. Base Salaries				371,758.00		380,132.00
b. Step & Column Adjustment				8,374.00		8,710.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	371,758.00	2.25%	380,132.00	2.29%	388,842.00
3. Employee Benefits	3000-3999	410,851.00	5.65%	434,059.00	5.43%	457,628.00
4. Books and Supplies	4000-4999	80,246.00	3.02%	82,670.00	-3.28%	79,957.00
5. Services and Other Operating Expenditures	5000-5999	399,117.00	3.02%	411,170.00	2.64%	422,025.00
6. Capital Outlay	6000-6999	37,500.00	-53.33%	17,500.00	0.00%	17,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	269,199.00	0.00%	269,199.00	0.00%	269,199.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,026,970.00	1.96%	2,066,778.00	2.64%	2,121,361.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		157,562.00		119,822.00		66,268.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,273,727.74		4,431,289.74		4,551,111.74
2. Ending Fund Balance (Sum lines C and D1)		4,431,289.74		4,551,111.74		4,617,379.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,338,125.74		2,375,526.74		2,404,636.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	101,349.00		103,339.00		106,068.00
2. Unassigned/Unappropriated	9790	1,991,815.00		2,072,246.00		2,106,675.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,431,289.74		4,551,111.74		4,617,379.74
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	101,349.00		103,339.00		106,068.00
c. Unassigned/Unappropriated	9790	1,991,815.00		2,072,246.00		2,106,675.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,093,164.00		2,175,585.00		2,212,743.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		103.27%		105.26%		104.31%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		45.60		45.60		42.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		2,026,970.00		2,066,778.00		2,121,361.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		2,026,970.00		2,066,778.00		2,121,361.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		101,348.50		103,338.90		106,068.05
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		101,348.50		103,338.90		106,068.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	45.60	
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	43	44		
Charter School				
Total ADA	43	44	N/A	Met
Second Prior Year (2021-22)				
District Regular	44	44		
Charter School				
Total ADA	44	44	1.1%	Met
First Prior Year (2022-23)				
District Regular	35	40		
Charter School		0		
Total ADA	35	40	N/A	Met
Budget Year (2023-24)				
District Regular	46			
Charter School	0			
Total ADA	46			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	45	32		
Charter School				
Total Enrollment	45	32	28.9%	Not Met
Second Prior Year (2021-22)				
District Regular	30	29		
Charter School				
Total Enrollment	30	29	3.3%	Not Met
First Prior Year (2022-23)				
District Regular	37	43		
Charter School				
Total Enrollment	37	43	N/A	Met
Budget Year (2023-24)				
District Regular	48			
Charter School				
Total Enrollment	48			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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	44	32	
Charter School		0	
Total ADA/Enrollment	44	32	136.0%
Second Prior Year (2021-22)			
District Regular	44	29	
Charter School	0		
Total ADA/Enrollment	44	29	150.1%
First Prior Year (2022-23)			
District Regular	40	43	
Charter School			
Total ADA/Enrollment	40	43	94.0%
		Historical Average Ratio:	126.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	127.2%

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	46	48		
Charter School	0			
Total ADA/Enrollment	46	48	95.0%	Met
1st Subsequent Year (2024-25)				
District Regular	43	45		
Charter School				
Total ADA/Enrollment	43	45	95.3%	Met
2nd Subsequent Year (2025-26)				
District Regular	43	45		
Charter School				
Total ADA/Enrollment	43	45	95.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	40.42	45.60	45.60	42.90
b. Prior Year ADA (Funded)		40.42	45.60	45.60
c. Difference (Step 1a minus Step 1b)		5.18	0.00	(2.70)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		12.82%	0.00%	(5.92%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,596,807.00	1,596,807.00	1,596,477.00
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		12.82%	0.00%	(5.92%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		11.82% to 13.82%	-1.00% to 1.00%	-6.92% to -4.92%

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)	271,102.00	271,102.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,863,987.00	1,864,303.00	1,864,303.00	1,864,176.00
District's Projected Change in LCFF Revenue:		.02%	0.00%	(.01%)
LCFF Revenue Standard		11.82% to 13.82%	-1.00% to 1.00%	-6.92% to -4.92%
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)

LCFF minimum state aid guarantee holds funding similar year to year.

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)	613,653.46	
Second Prior Year (2021-22)	665,794.60	838,173.92	79.4%
First Prior Year (2022-23)	884,373.00	1,532,570.00	57.7%
	Historical Average Ratio:		72.1%

	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):	67.1% to 77.1%	67.1% to 77.1%	67.1% to 77.1%

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)	939,252.00		
1st Subsequent Year (2024-25)	975,624.00	1,414,658.00	69.0%	Met
2nd Subsequent Year (2025-26)	1,012,996.00	1,459,376.00	69.4%	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):	12.82%	0.00%	(5.92%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	2.82% to 22.82%	-10.00% to 10.00%	-15.92% to 4.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.82% to 17.82%	-5.00% to 5.00%	-10.92% to -0.92%

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)	744,329.00		
Budget Year (2023-24)	48,109.00	(93.54%)	Yes
1st Subsequent Year (2024-25)	48,109.00	0.00%	No
2nd Subsequent Year (2025-26)	48,109.00	0.00%	Yes

Explanation:
(required if Yes)

Charter Schools leaving district SELPA resulting in decrease in special education funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	591,209.00		
Budget Year (2023-24)	101,754.00	(82.79%)	Yes
1st Subsequent Year (2024-25)	103,783.00	1.99%	No
2nd Subsequent Year (2025-26)	104,903.00	1.08%	Yes

Explanation:
(required if Yes)

Charter Schools leaving district SELPA resulting in decrease of state MH funding and termination of special education learning recover (resource 6537) funding. One time funding IPI, Arts Music, and Learning recovery emergency in 22-23.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	3,110,108.00		
Budget Year (2023-24)	434,308.00	(86.04%)	Yes
1st Subsequent Year (2024-25)	434,347.00	.01%	No
2nd Subsequent Year (2025-26)	434,383.00	.01%	Yes

Explanation:
(required if Yes)

Charter Schools leaving district SELPA resulting in decrease in special education funding.

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

First Prior Year (2022-23)	136,244.00		
Budget Year (2023-24)	80,246.00	(41.10%)	Yes
1st Subsequent Year (2024-25)	82,670.00	3.02%	No
2nd Subsequent Year (2025-26)	79,957.00	(3.28%)	No

Explanation:
(required if Yes)

Opening of new annex building as well as implementation of the first year of ELOP resulted in increase in materials & supplies in 22-23.

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

First Prior Year (2022-23)	4,601,703.00		
Budget Year (2023-24)	399,117.00	(91.33%)	Yes
1st Subsequent Year (2024-25)	411,170.00	3.02%	No
2nd Subsequent Year (2025-26)	422,025.00	2.64%	Yes

Explanation:
(required if Yes)

Charter Schools leaving district SELPA resulting in decrease in special education expenditures (obj 5800).

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)	4,445,646.00		
Budget Year (2023-24)	584,171.00	(86.86%)	Not Met
1st Subsequent Year (2024-25)	586,239.00	.35%	Met
2nd Subsequent Year (2025-26)	587,395.00	.20%	Met

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

First Prior Year (2022-23)	4,737,947.00		
Budget Year (2023-24)	479,363.00	(89.88%)	Not Met
1st Subsequent Year (2024-25)	493,840.00	3.02%	Met
2nd Subsequent Year (2025-26)	501,982.00	1.65%	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)

Charter Schools leaving district SELPA resulting in decrease in special education funding.

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

Charter Schools leaving district SELPA resulting in decrease of state MH funding and termination of special education learning recover (resource 6537) funding. One time funding IPI, Arts Music, and Learning recovery emergency in 22-23.

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

Charter Schools leaving district SELPA resulting in decrease in special education funding.

- 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)

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

Opening of new annex building as well as implementation of the first year of ELOP resulted in increase in materials & supplies in 22-23.

Charter Schools leaving district SELPA resulting in decrease in special education expenditures (obj 5800).

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	1,989,225.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
c. Net Budgeted Expenditures and Other Financing Uses	1,989,225.00	Minimum Contribution (Line 2c times 3%)	to the Ongoing and Major Maintenance Account	Status
		59,676.75	0.00	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)

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	320,262.00	353,858.00	342,586.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,274,225.91	2,298,065.00	1,639,150.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,594,487.91	2,651,923.00	1,981,736.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,405,239.70	7,077,159.84	6,851,416.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,405,239.70	7,077,159.84	6,851,416.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	56.1%	37.5%	28.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	18.7%	12.5%	9.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(2,440,229.66)	4,124,097.16	59.2%	Not Met
Second Prior Year (2021-22)	(942,564.91)	2,588,173.92	36.4%	Not Met
First Prior Year (2022-23)	(552,916.00)	2,213,139.00	25.0%	Not Met
Budget Year (2023-24) (Information only)	111,428.00	1,554,805.00		

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)

Capital Project - construction of annex across multiple fiscal years, completed in 22-23.

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (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)	5,497,469.14	6,044,717.57	N/A		Met
Second Prior Year (2021-22)	3,136,367.57	3,604,487.91	N/A		Met
First Prior Year (2022-23)	2,333,002.91	2,534,652.00	N/A		Met
Budget Year (2023-24) (Information only)	1,981,736.00				

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	46	46	43
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)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	2,026,970.00	2,066,778.00	2,121,361.00
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)	2,026,970.00	2,066,778.00	2,121,361.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	101,348.50	103,338.90	106,068.05
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)	101,348.50	103,338.90	106,068.05

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	101,349.00	103,339.00	106,068.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,991,815.00	2,072,246.00	2,106,675.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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)	2,093,164.00	2,175,585.00	2,212,743.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	103.27%	105.26%	104.31%
District's Reserve Standard (Section 10B, Line 7):	101,348.50	103,338.90	106,068.05
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)	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
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	780,569.00			
Budget Year (2023-24)	269,199.00	(511,370.00)	(65.5%)	Not Met
1st Subsequent Year (2024-25)	269,199.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	269,199.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

Capital project- construction of Annex, completed in 22-23 fiscal year.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities Data must be entered.

a. Total OPEB liability	0.00	
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	
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?	Estimated	
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)	9,260.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,417.00		
d. Number of retirees receiving OPEB benefits	1.00	0.00	0.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	4.8	4.8	4.8	4.8

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.

District does not have a collective bargaining agreement. Salary increases have been determined for the period from 7/1/23-6/30/26.

Negotiations Settled

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

Apr 12, 2023

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:

Mar 31, 2023

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

If Yes, date of budget revision board adoption:

No

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

--	--	--

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
10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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
1467	1137	2159
3.0%	3.0%	3.0%

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?

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	6.95	6.575	6.575	6.575

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

District does not have a collective bargaining agreement. Salary increases have been determined for the period from 7/1/23-6/30/26.

Negotiations Settled

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

Apr 12, 2023

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:

No

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

--	--	--

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

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

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

Yes	Yes	Yes
10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
13848	3744	4000
4.0%	4.0%	4.0%

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

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
9660	17195	24956	
4.0%	3.0%	3.0%	

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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	Yes
10.0%	10.0%	10.0%	

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
9660	7535	7761	
4.0%	3.0%	3.0%	

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)
No	No	No	No

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 21, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Multi-Year Projection Assumptions Sheet

2023-24 BUDGET, JULY 1

SCHOOL DISTRICT : Spencer Valley

DESCRIPTION	Data in shaded areas noted for information only			
	SDCOE	FY 2023-24	FY 2024-25	FY 2025-26
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - LCFF	Informational	8.22%	3.94%	3.29%
COLA - DOF Statutory	Informational	8.22%	3.94%	3.29%
COLA - SSC Estimated Planning	Informational	8.22%	3.94%	3.29%
COLA - Other Revenues Sources (Dist Input-Used In Calc)		8.22%	3.94%	3.29%
California Consumer Price Index - (SSC Dartboard)	Used In Calc	3.54%	3.02%	2.64%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$ 170	\$ 170	\$ 170
	Restricted	\$ 67	\$ 67	\$ 67
Interest Rate Treasuries	Informational	3.13%	2.81%	2.90%
Property Taxes (% increase)	(District Input)	0.00%	0.00%	0.00%
Projected Budget Reduction (enter amt. as negative to show a reduction as part of the expenditures)	Unrestricted			
	Restricted			
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 1,406,052	\$ 1,410,917
EPA 8012 (LCFF Calc.)	(District Input)		\$ 187,149	\$ 182,157
Average Daily Attendance (ADA) Projections	(District Input)	45.60	45.60	42.90
	% Change		0.00%	-5.92%
Salary Step & Column Percent Increases:				
Teachers	1100 (District Input)		3.00%	3.00%
Certificated Pupil Support	1200 (District Input)		0.00%	0.00%
Certificated Supervisor & Admin	1300 (District Input)		3.00%	3.00%
Other Certificated	1900 (District Input)		0.00%	0.00%
Instructional Aides	2100 (District Input)		4.00%	4.00%
Classified Support	2200 (District Input)		4.00%	4.00%
Classified Supervisor & Admin	2300 (District Input)		0.00%	0.00%
Clerical, Technical, & Office Staff	2400 (District Input)		0.00%	0.00%
Other Classified	2900 (District Input)		0.00%	0.00%
Mgmt, Cert, & Classified Contract Increases:				
Management Increases	(District Input)	0.00%	0.00%	0.00%
Certificated Increases	(District Input)	0.00%	0.00%	0.00%
Classified Increases	(District Input)	0.00%	0.00%	0.00%
Benefits:				
STRS	3100-3102	19.10%	19.10%	19.10%
PERS	3200-3202	26.68%	27.70%	28.30%
Health & Welfare Increase (% increase)	3400-3402 (District Input)		10.00%	10.00%
State Unemployment	3500-3502	0.05%	0.05%	0.05%
Workers' Comp (% increase)	3600-3602 (District Input)	0.00%		
OPEB Allocated Costs (% increase)	**3711-3712 (District Input)	0.00%		
OPEB Active Employee Costs (% increase)	3751-3752 (District Input)	0.00%		
		Unrestricted	Restricted	Combined
FY 2023-24 General Fund Beginning Balances (District Input)		\$ 1,981,736.00	\$ 2,291,991.74	\$ 4,273,727.74

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

e-mail to: finrep@sdcoe.net

*Use Adjustment Column on Revenue_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts.

**Roll up to 3701 and 3702.

Updated 4/25/2023

Sources: Most Recent Darboard and 2023-24 BUDGET, JULY 1 Common Message

**Spencer Valley Elementary
Multi-Year Projections Summary Report
2023-24 Adopted Budget**

DESCRIPTION	OBJECT CODE	FY 2023-24			FY 2024-25			FY 2025-26			
		Current (Base Year)			First Projected Year			Second Projected Year			
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
A	Beginning Balance as of July 1	\$1,981,736	\$2,291,992	\$4,273,728	\$2,093,164	\$2,338,126	\$4,431,290	\$2,175,586	\$2,375,526	\$4,551,112	
B	Revenues										
1	Revenue Limit Sources	8010-8099	1,596,807	3,554	1,600,361	1,596,807	3,554	1,600,361	1,596,680	3,554	1,600,234
2	Federal Revenues	8100-8299	0	48,109	48,109	0	48,109	48,109	0	48,109	48,109
3	Other State Revenues	8300-8599	9,626	92,128	101,754	9,632	94,151	103,782	9,178	95,725	104,903
4	Other Local Revenues	8600-8799	59,800	374,508	434,308	59,839	374,508	434,347	59,875	374,508	434,383
5	Total Revenues		1,666,233	518,299	2,184,532	1,666,278	520,322	2,186,600	1,665,733	521,896	2,187,629
	Beginning Balance & Revenue (A+B5)		\$3,647,969	\$2,810,291	\$6,458,260	\$3,759,442	\$2,858,447	\$6,617,889	\$3,841,319	\$2,897,422	\$6,738,741
C	Expenditures										
1	Certificated Salaries	1000-1999	368,975	89,324	458,299	380,044	92,004	472,048	391,446	94,764	486,209
2	Classified Salaries	2000-2999	271,182	100,576	371,758	277,597	102,535	380,132	284,269	104,573	388,841
3	Employee Benefits	3000-3999	299,095	111,756	410,851	317,983	116,076	434,059	337,281	120,347	457,628
4	Books & Supplies	4000-4999	66,772	13,474	80,246	68,789	13,881	82,669	66,532	13,425	79,957
5	Services, Other Operating Exp	5000-5999	353,082	46,035	399,117	363,745	47,425	411,170	373,348	48,677	422,025
6	Capital Outlay	6000-6999	27,500	10,000	37,500	7,500	10,000	17,500	7,500	10,000	17,500
7	Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8	Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9	Direct Support/Indirect Costs	7300-7399	(1,000)	1,000	0	(1,000)	1,000	0	(1,000)	1,000	0
10	CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12	Total Expenditures:		\$1,385,606	\$372,165	\$1,757,771	\$1,414,657	\$382,921	\$1,797,578	\$1,459,375	\$392,786	\$1,852,162
D	Interfund Xfers/Other Sources										
1	Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2	Transfers Out	7610-7629	169,199	100,000	269,199	169,199	100,000	269,199	169,199	100,000	269,199
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0
4	Uses	7630-7699	0	0	0	0	0	0	0	0	0
5	Contributions	8980-8999	0	0	0	0	0	0	0	0	0
E	Net Increase (Decrease) In Fund Balance		\$111,428	\$46,134	\$157,562	\$82,422	\$37,400	\$119,823	\$37,158	\$29,110	\$66,268
F	Ending Balance		\$2,093,164	\$2,338,126	\$4,431,290	\$2,175,586	\$2,375,526	\$4,551,112	\$2,212,745	\$2,404,636	\$4,617,380
1	Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2	Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3	Restricted	9740	0	2,338,126	2,338,126	0	2,375,526	2,375,526	0	2,404,636	2,404,636
4	Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5	Other Commitments	9760	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7	Reserve for Economic Uncertainties	9789	101,349	0	101,349	103,339	0	103,339	106,068	0	106,068
8	Unassigned/unappropriated Amount	9790	1,991,816	0	1,991,816	2,072,248	0	2,072,248	2,106,677	0	2,106,677
G	Components of Ending Fund Balance Total		\$2,093,164	\$2,338,126	\$4,431,290	\$2,175,586	\$2,375,526	\$4,551,112	\$2,212,745	\$2,404,636	\$4,617,380

5% Calculated Reserve, or \$50,000 (greater of the two)					
			Total Reserves	5% Calculated	Difference*
Reserve Percentage Level for this district:	5.00%				
FY 2023-24 ADA Input Sheet (District):	45.60	FY 2023-24 Bud	\$101,349	\$101,349	\$0
		FY 2024-25 Proj	\$103,339	\$103,339	\$0
		FY 2025-26 Proj	\$106,068	\$106,068	\$0
FY 2024-25 Unappropriated Amount is:	Positive				
FY 2025-26 Unappropriated Amount is:	Positive				

Spencer Valley Elementary (68403) - 23-24 Adopted Budget		6/1/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$337,369	\$354,496	\$374,622	\$459,891	\$478,014	\$464,339	\$489,139	\$329,397	
Grade Span Adjustment	21,539	22,641	16,963	16,203	16,830	18,299	18,254	12,651	
Supplemental Grant	32,847	34,871	36,902	42,058	40,756	38,476	-	-	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	6,020	4,566	6,328	6,537	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$391,755	\$412,008	\$434,507	\$522,718	\$541,928	\$527,651	\$507,393	\$342,048	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	1,204,791	1,184,538	1,161,650	1,074,089	1,054,879	1,068,826	1,089,188	1,252,627	
Total LCFF Entitlement	1,596,546	1,596,546	1,596,157	1,596,807	1,596,807	1,596,477	1,596,581	1,594,675	
LCFF Entitlement Per ADA	\$ 36,685	\$ 36,685	\$ 39,489	\$ 35,018	\$ 35,018	\$ 37,153	\$ 36,452	\$ 55,758	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 1,357,155	\$ 1,345,183	\$ 1,445,477	\$ 1,413,146	\$ 1,406,052	\$ 1,410,917	\$ 1,596,581	\$ 1,594,675	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 235,121	\$ 248,377	\$ 147,479	\$ 180,055	\$ 187,149	\$ 182,157	\$ -	\$ -	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 242,288	\$ 251,364	\$ 271,102	\$ 271,102	\$ 271,102	\$ 271,102	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	(238,018)	(248,378)	(267,901)	(267,496)	(267,496)	(267,699)	\$ -	\$ -	
<i>Property Taxes net of In-Lieu</i>	\$ 4,270	\$ 2,986	\$ 3,201	\$ 3,606	\$ 3,606	\$ 3,403	\$ -	\$ -	
TOTAL FUNDING	1,596,546	1,596,546	1,596,157	1,596,807	1,596,807	1,596,477	1,596,581	1,594,675	
Basic Aid Status									
Excess Taxes	<i>Basic Aid</i> \$ (235,121)	<i>Basic Aid</i> \$ (248,377)	<i>Basic Aid</i> \$ (147,479)	<i>Basic Aid</i> \$ (180,055)	<i>Basic Aid</i> \$ (187,149)	<i>Basic Aid</i> \$ (182,157)	<i>Basic Aid</i> \$ -	<i>Basic Aid</i> \$ -	
EPA in Excess to LCFF Funding	\$ 235,121	\$ 248,377	\$ 147,479	\$ 180,055	\$ 187,149	\$ 182,157	\$ -	\$ -	
Total LCFF Entitlement	1,596,546	1,596,546	1,596,157	1,596,807	1,596,807	1,596,477	1,596,581	1,594,675	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%	
EPA (for LCFF Calculation purposes)	\$ 235,121	\$ 248,377	\$ 147,479	\$ 180,055	\$ 187,149	\$ 182,157	\$ -	\$ -	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 235,121	\$ 248,377	\$ 147,479	\$ 180,055	\$ 187,149	\$ 182,157	\$ -	\$ -	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 144.00	\$ 36,022.00	\$ 6,767.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Spencer Valley Elementary (68403) - 23-24 Adopted Budget		6/1/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,563,699	\$ 1,561,675	\$ 1,553,235	\$ 1,550,183	\$ 1,549,723	\$ 1,551,464	\$ 1,596,581	\$ 1,594,675	
Supplemental and Concentration Grant funding in the LCAP year	\$ 32,847	\$ 34,871	\$ 36,902	\$ 42,058	\$ 40,756	\$ 38,476	\$ -	\$ -	
Percentage to Increase or Improve Services	2.10%	2.23%	2.38%	2.71%	2.63%	2.48%	0.00%	0.00%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	32	29	43	48	45	45	-	-	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	32	29	43	48	45	45	0	0	
Unduplicated Pupil Count	15	15	19	19	18	18	-	-	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	15	15	19	19	18	18	0	0	
Rolling %, Supplemental Grant	45.7600%	46.2300%	47.1200%	44.1700%	41.1800%	39.8600%	0.0000%	0.0000%	
Rolling %, Concentration Grant	45.7600%	46.2300%	47.1200%	44.1700%	41.1800%	39.8600%	0.0000%	0.0000%	

Spencer Valley Elementary (68403) - 23-24 Adopted Budget		6/1/2023						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			26.89	26.89	14.72	17.80	15.70	16.10
Grades 4-6	Non Applicable Until 2022-23		15.56	15.56	10.63	18.96	19.50	17.40
Grades 7-8	Non Applicable Until 2022-23		1.07	1.07	2.80	3.66	10.40	9.40
Grades 9-12	Non Applicable Until 2022-23		-	-	-	-	-	-
LCFF Subtotal	-	-	43.52	43.52	28.15	40.42	45.60	42.90
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	43.52	43.52	28.15	40.42	45.60	42.90
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3		26.89	26.89	14.72	17.80	15.70	16.10	16.10
Grades 4-6	Non Applicable Until 2022-23		15.56	15.56	10.63	18.96	19.50	17.40
Grades 7-8	Non Applicable Until 2022-23		1.07	1.07	2.80	3.66	10.40	9.40
Grades 9-12	Non Applicable Until 2022-23		-	-	-	-	-	-
LCFF Subtotal	-	43.52	43.52	28.15	40.42	45.60	42.90	42.90
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	43.52	43.52	28.15	40.42	45.60	42.90	42.90
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	26.89	26.89	14.72	17.80	15.70	16.10	16.10	-
Grades 4-6	15.56	15.56	10.63	18.96	19.50	17.40	17.40	-
Grades 7-8	1.07	1.07	2.80	3.66	10.40	9.40	9.40	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	43.52	43.52	28.15	40.42	45.60	42.90	42.90	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	43.52	43.52	28.15	40.42	45.60	42.90	42.90	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3			22.83	19.80	16.07	16.53	15.97	10.73
Grades 4-6	Non Applicable Until 2022-23		13.92	15.05	16.36	18.62	18.10	11.60
Grades 7-8	Non Applicable Until 2022-23		1.65	2.51	5.62	7.82	9.73	6.27
Grades 9-12	Non Applicable Until 2022-23		-	-	-	-	-	-
LCFF Subtotal	-	-	38.40	37.36	38.05	42.97	43.80	28.60
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	38.40	37.36	38.05	42.97	43.80	28.60
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	26.89	14.72	17.80	15.70	16.10	16.10	-	-
Grades 4-6	15.56	10.63	18.96	19.50	17.40	17.40	-	-
Grades 7-8	1.07	2.80	3.66	10.40	9.40	9.40	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	43.52	28.15	40.42	45.60	42.90	42.90	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	43.52	28.15	40.42	45.60	42.90	42.90	-	-
Change in LCFF ADA (excludes NSS ADA)	-	(15.37)	12.27	5.18	(2.70)	-	(42.90)	-
	No Change	Decline	Increase	Increase	Decline	No Change	Decline	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	26.89	26.89	17.80	15.70	15.70	16.53	15.97	10.73
Grades 4-6	15.56	15.56	18.96	19.50	19.50	18.62	18.10	11.60
Grades 7-8	1.07	1.07	3.66	10.40	10.40	7.82	9.73	6.27
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	43.52	43.52	40.42	45.60	45.60	42.97	43.80	28.60
	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-

Spencer Valley Elementary (68403) - 23-24 Adopted Budget		6/1/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)									
Grades TK-3	26.89	14.72	17.80	15.70	16.10	16.10	-	-	-
Grades 4-6	15.56	10.63	18.96	19.50	17.40	17.40	-	-	-
Grades 7-8	1.07	2.80	3.66	10.40	9.40	9.40	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Total Actual ADA	43.52	28.15	40.42	45.60	42.90	42.90	-	-	-
TOTAL FUNDED ADA									
Grades TK-3	26.89	26.89	17.80	15.70	15.70	16.53	15.97	10.73	
Grades 4-6	15.56	15.56	18.96	19.50	19.50	18.62	18.10	11.60	
Grades 7-8	1.07	1.07	3.66	10.40	10.40	7.82	9.73	6.27	
Grades 9-12	-	-	-	-	-	-	-	-	
Total Funded ADA	43.52	43.52	40.42	45.60	45.60	42.97	43.80	28.60	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	15.37	-	-	2.70	0.07	43.80	28.60	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	-	-	2.14	1.50	2.00	2.00	-	-	

Spencer Valley Elementary (68403) - 23-24 Adopted Budget		6/1/2023								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 9,281	\$ 9,761	\$ 11,073	\$ 11,918	\$ 12,319	\$ 12,693	\$ 12,132	\$ 12,515		
Grades 4-6	\$ 8,534	\$ 8,975	\$ 10,181	\$ 10,958	\$ 11,328	\$ 11,672	\$ 11,155	\$ 11,507		
Grades 7-8	\$ 8,787	\$ 9,240	\$ 10,483	\$ 11,283	\$ 11,662	\$ 12,016	\$ 11,484	\$ 11,847		
Grades 9-12	\$ 10,448	\$ 10,987	\$ 12,464	\$ 13,416	\$ 13,868	\$ 14,289	\$ 13,656	\$ 14,088		
Base Grants										
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336		
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507		
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847		
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731		
Grade Span Adjustment										
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179		
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357		
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515		
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507		
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847		
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088		
Prorated Base Grants										
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336		
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507		
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847		
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731		
Prorated Grade Span Adjustment										
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179		
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357		
Supplemental Grant										
	20%	20%	20%	20%	20%	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503		
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301		
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369		
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818		
Actual - 1.00 ADA, Local UPP as follows:										
	45.76%	46.23%	47.12%	44.17%	41.18%	39.86%	0.00%	0.00%		
Grades TK-3	\$ 778	\$ 826	\$ 954	\$ 967	\$ 937	\$ 937	\$ -	\$ -		
Grades 4-6	\$ 716	\$ 760	\$ 877	\$ 889	\$ 862	\$ 862	\$ -	\$ -		
Grades 7-8	\$ 737	\$ 782	\$ 903	\$ 916	\$ 887	\$ 887	\$ -	\$ -		
Grades 9-12	\$ 876	\$ 930	\$ 1,073	\$ 1,089	\$ 1,055	\$ 1,055	\$ -	\$ -		
Concentration Grant (>55% population)										
	50%	65%	65%	65%	65%	65%	65%	65%		
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135		
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480		
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701		
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157		
Actual - 1.00 ADA, Local UPP >55% as follows:										
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

SPENCER VALLEY ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
5/23/2023	APRIL 2022-23	68403	03600	N. Azzam

District's authorizing signature _____

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	ADOPTED BUDGET 2023-24	
LCFF SOURCES																		
CHARTER BEGINNING BALANCE:				\$ 4,437,570	\$ 4,336,841	\$ 4,244,973	\$ 4,334,375	\$ 4,408,835	\$ 4,274,649	\$ 4,842,493	\$ 4,804,355	\$ 4,776,281	\$ 4,902,912	\$ 4,936,137	\$ 4,892,827			
1.1	S	8011	LCFF	\$ 211,972	\$ 211,972	\$ 211,972	\$ 211,972	\$ -	\$ -	\$ 84,789	\$ 96,094	\$ 96,094	\$ 96,094	\$ 96,094	\$ 96,094	\$ 1,413,146	\$ 1,413,146	
1.2	S	8021-8046	Property Taxes	\$ 949	\$ 5,395	\$ 840	\$ 3,741	\$ 10,600	\$ 86,970	\$ 41,370	\$ 6,778	\$ 6,778	\$ 69,727	\$ 31,177	\$ 6,778	\$ 271,102	\$ 271,102	
1.3	S	8012	EPA	\$ -	\$ -	\$ 45,014	\$ -	\$ -	\$ 45,014	\$ -	\$ -	\$ 45,014	\$ -	\$ -	\$ 45,014	\$ 180,055	\$ 180,055	
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ (16,050)	\$ (32,100)	\$ (21,400)	\$ (21,400)	\$ (21,400)	\$ (21,400)	\$ (21,400)	\$ (18,725)	\$ (18,725)	\$ (18,725)	\$ (56,174)	\$ (267,496)	\$ (267,496)	
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 889	\$ -	\$ -	\$ -	\$ 889	\$ -	\$ -	\$ 1,777	\$ 3,554	\$ 3,554	
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8000-8099 TOTAL LCFF SOURCES				\$ 212,921	\$ 201,317	\$ 225,727	\$ 194,313	\$ (9,911)	\$ 110,584	\$ 104,759	\$ 81,472	\$ 130,049	\$ 147,097	\$ 108,546	\$ 93,488	\$ 1,600,361	\$ 1,600,361	
FEDERAL REVENUE																		
2.1	A	8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2	S	8181&8182	Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,912	
2.3	S/A	8285	9010 roll-up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.4	S	8290	3010&3025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.5	S	8290	4035	\$ -	\$ -	\$ 266	\$ -	\$ -	\$ 266	\$ -	\$ -	\$ 266	\$ -	\$ -	\$ 266	\$ 1,065	\$ 1,065	
2.6	S	8290	4201&4203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.7	A	Multiple	Other Federal	\$ -	\$ -	\$ -	\$ 13,377	\$ -	\$ 13,377	\$ -	\$ -	\$ 13,377	\$ -	\$ -	\$ -	\$ 40,132	\$ 40,132	
2.8	M	8220&8290	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.9	M	8290	3212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.11	M	8290	3213&3214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.12	M	8290	3216-3219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8100-8299 TOTAL FEDERAL REVENUE				\$ -	\$ -	\$ 266	\$ 13,377	\$ -	\$ 13,644	\$ -	\$ -	\$ 13,644	\$ -	\$ -	\$ 266	\$ 41,197	\$ 48,109	
OTHER STATE REVENUE																		
3.1	S	8311-8319	6500&6510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.2	M	8311-8319		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,724	\$ 1,724	
3.4	S	8560		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,702	\$ -	\$ -	\$ 2,702	\$ -	\$ 2,702	\$ 8,105	\$ 10,807	
3.5	S	8590	2600	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ 3,000	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 50,000	\$ 50,000	
3.6	S	8590	6547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.7	O	8590	7690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,745	\$ 37,745	\$ 37,745	
3.8	A	Multiple		\$ -	\$ -	\$ -	\$ 34	\$ -	\$ 304	\$ 568	\$ -	\$ -	\$ 125	\$ (75)	\$ 522	\$ 1,478	\$ 1,478	
3.9	M	8520&8590	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8300-8599 TOTAL OTHER STATE REVENUE				\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,534	\$ 1,724	\$ 304	\$ 6,269	\$ 3,400	\$ 3,400	\$ 6,226	\$ 3,325	\$ 44,369	\$ 99,052	\$ 101,754	
OTHER LOCAL REVENUE																		
4.1	S	8792	SPED	\$ 4,757	\$ 4,757	\$ 4,757	\$ 4,757	\$ -	\$ -	\$ 1,903	\$ 2,157	\$ 2,157	\$ 2,157	\$ 2,157	\$ 2,157	\$ 31,714	\$ 31,714	
4.2	A	Multiple		\$ 9	\$ 554	\$ 5,905	\$ 10,097	\$ 19,155	\$ 6,708	\$ 39,582	\$ 667	\$ 112,858	\$ 13,702	\$ 4,124	\$ 42,557	\$ 255,918	\$ 402,594	
8600-8799 TOTAL OTHER LOCAL REVENUE				\$ 4,766	\$ 5,311	\$ 10,662	\$ 14,854	\$ 19,155	\$ 6,708	\$ 41,485	\$ 2,823	\$ 115,015	\$ 15,858	\$ 6,280	\$ 44,713	\$ 287,632	\$ 434,308	
OTHER FINANCING SOURCES																		
5.1	A	8900-8998		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8900-8998 TOTAL OTHER FINANCING SOURCES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8000-8998 TOTAL REVENUE				\$ 225,187	\$ 214,128	\$ 244,155	\$ 230,079	\$ 10,968	\$ 131,240	\$ 152,514	\$ 87,695	\$ 262,108	\$ 169,181	\$ 118,151	\$ 182,837	\$ 2,028,242	\$ 2,184,532	
SALARIES & BENEFITS																		
6.1	A	1000-1999		\$ 12,873	\$ 16,349	\$ 42,082	\$ 42,875	\$ 42,101	\$ 42,603	\$ 43,645	\$ 42,590	\$ 43,041	\$ 45,729	\$ 40,072	\$ 42,349	\$ 456,310	\$ 458,299	
6.2	A	2000-2999		\$ 21,183	\$ 23,043	\$ 34,577	\$ 32,244	\$ 31,593	\$ 37,105	\$ 24,469	\$ 30,772	\$ 31,239	\$ 34,149	\$ 33,497	\$ 33,334	\$ 367,205	\$ 371,758	
6.3	A	3000-3999		\$ 9,350	\$ 10,818	\$ 29,375	\$ 38,017	\$ 29,208	\$ 29,750	\$ 36,193	\$ 29,910	\$ 30,012	\$ 31,372	\$ 37,570	\$ 30,427	\$ 342,002	\$ 410,851	
6.4	O	3101-3112	7690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,745	\$ 37,745	\$ 37,745	
6.5	M	1000-3999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000-3999 TOTAL SALARIES & BENEFITS				\$ 43,405	\$ 50,210	\$ 106,034	\$ 113,136	\$ 102,903	\$ 109,459	\$ 104,307	\$ 103,272	\$ 104,293	\$ 111,250	\$ 111,139	\$ 143,855	\$ 1,203,262	\$ 1,278,653	
OTHER EXPENDITURES																		
7.1	A	4000-4999		\$ 3,167	\$ 14,997	\$ 23,829	\$ 3,392	\$ 4,220	\$ 2,644	\$ 5,617	\$ 4,294	\$ 5,955	\$ 2,508	\$ 2,563	\$ 6,665	\$ 79,852	\$ 80,246	
7.2	A	5500-5599		\$ 1,239	\$ 3,009	\$ 4,629	\$ 3,684	\$ 3,613	\$ 10,539	\$ 11,627	\$ 5,164	\$ 6,146	\$ 4,105	\$ 4,163	\$ 4,400	\$ 62,320	\$ 64,484	

SPENCER VALLEY ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/23/2023	APRIL 2022-23	68403	03600	N. Azzam

District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	ADOPTED BUDGET 2023-24
BEGINNING BALANCE:				\$ 4,437,570	\$ 4,336,841	\$ 4,244,973	\$ 4,334,375	\$ 4,408,835	\$ 4,274,649	\$ 4,842,493	\$ 4,804,355	\$ 4,776,281	\$ 4,902,912	\$ 4,936,137	\$ 4,892,827		
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 9,994	\$ 8,929	\$ 4,449	\$ 3,297	\$ 34,418	\$ 25,786	\$ 69,422	\$ 5,217	\$ 19,083	\$ 18,093	\$ 43,596	\$ 52,204	\$ 294,487	\$ 334,633
7.4	A	6000-6999	Capital	\$ 7,977	\$ 20,743	\$ -	\$ 32,110	\$ -	\$ 1,336	\$ (321)	\$ (2,179)	\$ -	\$ -	\$ -	\$ (31,744)	\$ 27,923	\$ 37,500
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ -	\$ -	\$ 177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,762	\$ 72,939	\$ 266,199
7.7	M	4000-7999	Other Expenditures (One-Time Funding)													\$ -	\$ -
4000-7998 TOTAL OTHER EXPENDITURES				\$ 22,378	\$ 47,679	\$ 33,084	\$ 42,483	\$ 42,251	\$ 40,305	\$ 86,344	\$ 12,496	\$ 31,184	\$ 24,707	\$ 50,323	\$ 104,286	\$ 537,520	\$ 783,062
1000-7998 TOTAL EXPENDITURES				\$ 65,783	\$ 97,889	\$ 139,118	\$ 155,619	\$ 145,154	\$ 149,763	\$ 190,652	\$ 115,768	\$ 135,477	\$ 135,956	\$ 161,462	\$ 248,141	\$ 1,740,781	\$ 2,061,715

SPENCER VALLEY ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/23/2023	APRIL 2022-23	68403	03600	N. Azzam

District's authorizing signature _____

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	ADOPTED BUDGET 2023-24
BEGINNING BALANCE:		\$ 4,437,570	\$ 4,336,841	\$ 4,244,973	\$ 4,334,375	\$ 4,408,835	\$ 4,274,649	\$ 4,842,493	\$ 4,804,355	\$ 4,776,281	\$ 4,902,912	\$ 4,936,137	\$ 4,892,827		

ASSETS		Beginning Bal												Ending Balance		
8.1	NP	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2	NP	9200-9299	Receivables	\$ (622,758)	\$ -	\$ 36,391	\$ -	\$ -	\$ 586,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.3	NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recom.)													
9111-9499		TOTAL ASSETS (excluding cash 9110)		\$ (622,758)	\$ -	\$ 36,391	\$ -	\$ -	\$ 586,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CURRENT LIABILITIES		Beginning Bal												Ending Balance	
9.1	NP	9500-9599	Payables	\$ 520,267	\$ (260,134)	\$ (208,107)	\$ (52,027)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.2	NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.3	M	95XX	Deferrals (Excl. Adj. & PY Recom.)												
9500-9659		TOTAL CURRENT LIABILITIES		\$ 520,267	\$ (260,134)	\$ (208,107)	\$ (52,027)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

OTHER ACTIVITY		Beginning Bal												Ending Balance	
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.3	NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.5	NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6	NP	Multiple	Treasury Reconciling Items												
9111-9499		TOTAL OTHER ACTIVITY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

ENDING BALANCE SUBTOTAL Prior to Borrowing		\$ 4,336,841	\$ 4,244,973	\$ 4,334,375	\$ 4,408,835	\$ 4,274,649	\$ 4,842,493	\$ 4,804,355	\$ 4,776,281	\$ 4,902,912	\$ 4,936,137	\$ 4,892,827	\$ 4,827,522	\$ 4,725,031
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BORROWING ACTIVITY		Beginning Bal												Ending Balance
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.5	M	9600-9619	Temporary Loans / Due To	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL BORROWING ACTIVITY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions		\$ (102,491)												\$ (102,491)
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ENDING CASH BALANCE 9110		\$ 4,336,841	\$ 4,244,973	\$ 4,334,375	\$ 4,408,835	\$ 4,274,649	\$ 4,842,493	\$ 4,804,355	\$ 4,776,281	\$ 4,902,912	\$ 4,936,137	\$ 4,892,827	\$ 4,827,522	\$ 4,827,522
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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	25,000.00	35,000.00	40.0%
5) TOTAL, REVENUES			25,000.00	35,000.00	40.0%
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)			25,000.00	35,000.00	40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			225,000.00	235,000.00	4.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,040,834.06	3,193,335.06	5.0%
b) Audit Adjustments		9793	(72,499.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,968,335.06	3,193,335.06	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,968,335.06	3,193,335.06	7.6%
2) Ending Balance, June 30 (E + F1e)			3,193,335.06	3,428,335.06	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,193,335.06	3,428,335.06	7.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	35,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	35,000.00	40.0%
TOTAL, REVENUES			25,000.00	35,000.00	40.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	200,000.00	200,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	35,000.00	40.0%
5) TOTAL, REVENUES			25,000.00	35,000.00	40.0%
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)			25,000.00	35,000.00	40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			225,000.00	235,000.00	4.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,040,834.06	3,193,335.06	5.0%
b) Audit Adjustments		9793	(72,499.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,968,335.06	3,193,335.06	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,968,335.06	3,193,335.06	7.6%
2) Ending Balance, June 30 (E + F1e)			3,193,335.06	3,428,335.06	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,193,335.06	3,428,335.06	7.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	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	805,364.00	3,891.00	-99.5%
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			805,364.00	3,891.00	-99.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(801,364.00)	109.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	508,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			508,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,364.00)	109.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	355,104.12	52,927.12	-85.1%
b) Audit Adjustments		9793	(8,813.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			346,291.12	52,927.12	-84.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,291.12	52,927.12	-84.7%
2) Ending Balance, June 30 (E + F1e)			52,927.12	53,036.12	0.2%
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	25,131.30	25,131.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,795.82	27,904.82	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	4,000.00	4,000.00	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			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	805,364.00	3,891.00	-99.5%
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			805,364.00	3,891.00	-99.5%
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			805,364.00	3,891.00	-99.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	508,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			508,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			508,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	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		805,364.00	3,891.00	-99.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			805,364.00	3,891.00	-99.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(801,364.00)	109.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	508,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			508,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(293,364.00)	109.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	355,104.12	52,927.12	-85.1%
b) Audit Adjustments		9793	(8,813.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			346,291.12	52,927.12	-84.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,291.12	52,927.12	-84.7%
2) Ending Balance, June 30 (E + F1e)			52,927.12	53,036.12	0.2%
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	25,131.30	25,131.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,795.82	27,904.82	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	25,131.30	25,131.30
Total, Restricted Balance		25,131.30	25,131.30

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	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	69,537.00	New
2) Classified Salaries		2000-2999	57,173.00	0.00	-100.0%
3) Employee Benefits		3000-3999	44,396.00	35,162.00	-20.8%
4) Books and Supplies		4000-4999	11,000.00	4,500.00	-59.1%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			112,569.00	109,199.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,569.00)	(69,199.00)	-4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,569.00	69,199.00	-4.6%
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			72,569.00	69,199.00	-4.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	40,000.00	40,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	69,537.00	New
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	69,537.00	New
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	57,173.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			57,173.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	13,282.00	New
PERS		3201-3202	16,992.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,123.00	1,008.00	-80.3%
Health and Welfare Benefits		3401-3402	20,406.00	19,384.00	-5.0%
Unemployment Insurance		3501-3502	335.00	35.00	-89.6%
Workers' Compensation		3601-3602	1,540.00	1,453.00	-5.6%
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			44,396.00	35,162.00	-20.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,500.00	3,500.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	1,000.00	-60.0%
Noncapitalized Equipment		4400	5,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,000.00	4,500.00	-59.1%
SERVICES AND OTHER OPERATING EXPENSES					
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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			112,569.00	109,199.00	-3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	72,569.00	69,199.00	-4.6%
(a) TOTAL, INTERFUND TRANSFERS IN			72,569.00	69,199.00	-4.6%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			72,569.00	69,199.00	-4.6%

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	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	0.0%
B. EXPENSES (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		112,569.00	109,199.00	-3.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			112,569.00	109,199.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(72,569.00)	(69,199.00)	-4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,569.00	69,199.00	-4.6%
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			72,569.00	69,199.00	-4.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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