

TWO ROCK UNION SCHOOL DISTRICT

TO: **Board of Trustees**
FROM: **Christine Thomas, Chief Business Official (Consultant)**
DATE: **June 29, 2023**
APPROVED BY: **Stephen Owens, Principal/Superintendent**
RE: **Adopted Budget – Review of the Adopted Budget for the Two Rock Union School District for the 2023-24 Fiscal Year and Substantiation of the Need for Reserves Greater than the State Required Minimum Reserve for Economic Uncertainty**

SITUATION: The District is required to adopt a budget for all funds prior to June 30th each year. This action must be taken after the Board has held a “public hearing”, which provides the public with an opportunity to comment on the budget. Under the State regulations for the Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP), the public hearing on the budget and the LCAP must happen at a public Board meeting prior to the meeting in which the Budget and the LCAP will be presented to the Board for formal approval. In compliance with the Education Code and the Brown Act, the District must provide notice of the Public Hearing 10 days prior to the Board meeting, and the budget must be available for review 72 hours in advance. The District provided the appropriate notice and the budget was available for review on Saturday, June 19, 2023. The **public hearing** for both the LCAP and the Adopted Budget was held on **June 22, 2023**.

In addition, The District must complete a Local Control Accountability Plan (LCAP). Essentially, the LCAP is a three-year plan with various sections that describes highlights and performance gaps as well a budget summary; It is designed to describe the **Goals, Actions, and Services** for the upcoming 3 years as well as a **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template that changes annually.

The assumptions, which include the expenditures identified in the **Goals, Actions, and Services** section of the LCAP and other major assumptions have been incorporated into the Preliminary Budget for the upcoming school year (2023-24) and will be provided at the Board meeting for the final Budget Adoption.

Staff has prepared the Adopted Budget in accordance with the May Revise including a Cost of Living Adjustment (COLA) of 8.22%. This year, the LCFF calculations for 2023-24 are no longer able to use the 2019-20 ADA for the Two Rock Union School District as a “hold-harmless. Fortunately, the May Revise from the Governor continues to include the 3-year average ADA as an additional option for the LCFF calculations for 2023-24. This option is in addition to the greater of Prior Year ADA or Current Year ADA and is intended to lessen the dramatic impact on school districts experiencing a significant decline in both enrollment and attendance rates.

While this is not the “hold harmless” in funding that the State provided in 2020-21 and 2021-22, it does offer a solution to the dramatic loss in revenue for a District that have experienced a drop in enrollment. Two Rock Union School District had 162 students in October 2019 and a projected enrollment of 115 in 2023-24. In addition, due to the impacts of the pandemic, the Attendance rate has dropped to approx. 94% from 96%.

Long-term, however this decline in enrollment, if sustained, will create challenges in 2024-25 and beyond unless the enrollment trend changes and may impact the Multi-year Projections.

Some of the other major assumptions that impact the Preliminary Budget are as follows:

REVENUES:

- Interest Earnings remains flat, but will be increased as rates have gone up
- 8.22% COLA on LCFF
- 3-year Average ADA
- 50% reduction to Art, Music, Instructional Materials, discretionary Block Grant
- 30% reduction in Learning Recovery Grant

EXPENDITURES:

- Step & Column Costs with realized retirement savings
- Increase contract for Business Services from \$36,000 to \$38,400
- STRS rate 19.1%
- Increases in PERS rate from 25.4% to 26.68%
- No change in SUI Rate at .5%
- Increases in Utility Costs – water and sewer and garbage pickup leading the increase 5%
- Eliminate one-time site funded expenditures
- Update Budget for SOCC cost estimates Increase \$65K – estimated pupil counts

The following is a list of the various funds included in the Preliminary Budget, all of which are projected to have a positive ending fund balance:

- General Fund 01
- Deferred Maintenance Fund 14
- Fund 17
- Special Reserve for Capital Outlay Projects Fund 40

PLAN: The plan is for the Board to approve the final Adopted Budget with submission to the Sonoma County Office of Education prior to June 30th. For more detailed information on the Governor's May Revise, see The Common Message issued by the Sonoma County Office of Education (attached).

The District will also provide documentation of the ***“Substantiation of the Need for Reserves greater than the State Minimum Reserve for Economic Uncertainty”***.

Within this dynamic and ever-changing fiscal environment, staff continues to work to identify changes or modifications in information both from the State and Federal Governments that will then be incorporated into the budget during the 1st budget revision being brought to the Board in the Fall.

As the Adopted Budget indicates (Spreadsheets attached), based on the assumptions included in the Governor's May Revise and in the School Services of California Dartboard (detailed assumptions will be provided), the Petaluma City (Elementary)/Joint Union High School Districts will be able to meet its financial obligations for the current year.

This agenda item presents the Adopted Budget to the Board for review and to hold a "public hearing" to solicit public comment on both the final budget and the LCAP for the 2023-24 Fiscal Year.

DISTRICT REPORTS:

- 2022-23 Budget Adoption Reserves Document (Final Budget Adoption)**
- Comparative Spreadsheets

STATE REPORTS:

- Budget Certifications
- Workers Compensation Certification
- Table of Contents
- General Fund 01 Unrestricted and Restricted

- Fund forms for All Other Funds
- Average Daily Attendance
- Multi-year Projections
- Schedule of Capital Assets
- Schedule of Long-Term Liabilities
- Lottery Report
- Cash-Flow worksheet
- Current Expense Formula (Form CEB/CEA)
- Indirect Cost Rate Worksheet
- Criteria & Standards for the General Fund 01
- Technical Review Checklists (2019-20 Budget and 2018-19 Estimated Actuals)

COST/FUNDING SOURCE: In compliance with GASB 54, the components of the ending fund balance are as follows:

Non-spendable

Revolving Cash	\$ 2,000
Prepaid Expenditures	\$ 0

Restricted

Committed

***Assigned* (Board Designated)**

5% Reserve for Economic Uncertainty	\$ 149,270
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Unassigned/Unappropriated

Reserve for Economic Uncertainties	\$ 149,270	5% Reserve
Available Balance over Reserves	<u>\$ 1,383,227f</u>	

Total Ending Fund Balance	\$ 1,683,767	\$1 Variance due to rounding
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STAFF RECOMMENDATION:

It is respectfully recommended that the Board approve the Adopted Budget for the Petaluma City (Elementary)/Joint Union High School Districts for the 2023-24 Fiscal Year with a positive certification and the Substantiation of the need for reserves greater than the State requirement minimum reserve for Economic Uncertainty.

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2023-24

ADOPTED BUDGET

	UNRESTRICTED GENERAL FUND				
	BUDGET REVISION 6/15/2023 (A)	PRELIMINARY BUDGET (23-24) 6/15/2023 (B)	ADOPTED BUDGET (23-24) 6/29/2023 (C)	Variance (C) - (B) (D)	Comments
	146.61	134.47	134.47	0	
BEGINNING FUND BALANCE:	\$1,577,870	\$1,681,214	\$1,683,770	\$2,556	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$700,234	\$699,581	\$699,581	\$0	
8012 Education Protection Account	\$396,773	\$389,973	\$389,973	\$0	
8019 State Aid - Prior Year	\$819	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$1,113	\$1,500	\$1,500	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$213,196	\$220,000	\$220,000	\$0	
8042 Unsecured	\$6,970	\$7,000	\$7,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$31,100	\$21,500	\$21,500	\$0	
8045 ERAF	\$246,978	\$250,000	\$250,000	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF	\$1,597,183	\$1,589,554	\$1,589,554	\$0	
Federal Revenues					
8110 Impact Aid	\$350,000	\$350,000	\$350,000	\$0	
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$350,000	\$350,000	\$350,000	\$0	
State Revenues					
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$5,127	\$5,127	\$0	
8560 Lottery (Non-Prop 20)	\$25,063	\$21,000	\$21,000	\$0	
8590 All Other State Revenues	\$900	\$300	\$300	\$0	
Total State Revenues	\$31,090	\$26,427	\$26,427	\$0	
Local Revenues					
8650 Leases and Rentals	\$7,500	\$8,250	\$8,250	\$0	
8660 Interest Earnings	\$15,000	\$25,000	\$25,000	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$50,158	\$35,589	\$35,589	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$72,658	\$68,839	\$68,839	\$0	
TOTAL REVENUES	\$2,050,931	\$2,034,820	\$2,034,820	\$0	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$226,872)	(\$321,822)	(\$321,822)	\$0	
8990 Section 12.4 Tsf of Restricted Pr				\$0	
Total Other Financing Sources	(\$226,872)	(\$321,822)	(\$321,822)	\$0	
TOTAL REVENUES & OTHER SOURCES	\$1,824,059	\$1,712,998	\$1,712,998	\$0	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24**

ADOPTED BUDGET	UNRESTRICTED GENERAL FUND				Comments
	BUDGET REVISION 6/15/2023 (A)	PRELIMINARY BUDGET (23-24) 6/15/2023 (B)	ADOPTED BUDGET (23-24) 6/29/2023 (C)	Variance (C) - (B) (D)	
EXPENDITURES					
Certificated Salaries					
1100 Certificated Instructional	\$493,196	\$532,945	\$532,945	\$0	
1200 Certificated Support	\$0	\$0	\$0	\$0	
1300 Administrative	\$160,600	\$164,601	\$164,601	\$0	
1900 Other Certificated	\$500	\$500	\$500	\$0	
Total Certificated Salaries	\$654,296	\$698,046	\$698,046	\$0	
Classified Salaries					
2100 Instructional Assist	\$50,312	\$69,503	\$69,503	\$0	
2200 Classified Support	\$25,322	\$17,989	\$17,989	\$0	
2300 Administrative	\$0	\$0	\$0	\$0	
2400 Clerical Salaries	\$100,386	\$99,806	\$99,806	\$0	
2900 Other Classified	\$0	\$0	\$0	\$0	
Total Classified Salaries	\$176,020	\$187,298	\$187,298	\$0	
Employee Benefits					
3100 STRS <i>100% 9.1</i>	\$118,893	\$130,523	\$130,523	\$0	
3200 PERS <i>100% 9.1</i>	\$39,818	\$48,655	\$48,655	\$0	
3300 OASDI/Medicare <i>100% 9.1</i>	\$22,427	\$24,234	\$24,234	\$0	
3400 Health & Welfare <i>100% 9.1</i>	\$100,084	\$95,846	\$95,846	\$0	
3500 State Unemployment Ins <i>100% 9.1</i>	\$3,914	\$446	\$446	\$0	
3600 Workers Comp	\$10,149	\$10,536	\$10,539	\$3	
3700 Retiree Benefits	\$0	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	\$0	
Total Employee Benefits	\$295,285	\$310,240	\$310,243	\$3	
Materials & Supplies					
4100 Approved Textbooks & Core Curr	\$1,750	\$1,750	\$1,750	\$0	
4200 Books & Reference Materials	\$0	\$0	\$0	\$0	
4300 Materials & Supplies	\$69,902	\$75,096	\$75,096	\$0	
4400 Non-Capital Furniture & Equip	\$85,806	\$7,000	\$7,000	\$0	
4700 Food	\$0	\$0	\$0	\$0	
Total Materials & Supplies	\$157,458	\$83,846	\$83,846	\$0	
Services & Other Operating Exp					
5100 Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	
5200 Travel & Conferences (Mileage)	\$14,439	\$17,200	\$17,200	\$0	
5300 Dues & Memberships	\$10,314	\$10,314	\$10,314	\$0	
5400 Insurance	\$33,309	\$33,309	\$33,309	\$0	
5500 Utilities	\$41,000	\$42,850	\$42,850	\$0	
5600 Rentals, Leases & Repairs	\$12,792	\$13,027	\$13,027	\$0	
5700 Direct Cost Transfers	\$0	\$0	\$0	\$0	
5800 Professional Consulting/Other Operating	\$244,793	\$215,758	\$215,758	\$0	
5900 Communications/Telephone	\$8,846	\$8,846	\$8,846	\$0	
Total Services and Other Operating Exp.	\$365,493	\$341,304	\$341,304	\$0	
Capital Outlay					
6100 Land Improvements	\$0	\$0	\$0	\$0	
6200 Building Improvements	\$20,000	\$20,000	\$20,000	\$0	
6400 Capital Equipment	\$0	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay	\$20,000	\$20,000	\$20,000	\$0	
TOTAL EXPENDITURES 1000-6000	\$1,668,552	\$1,640,734	\$1,640,737	\$3	

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2023-24

		UNRESTRICTED GENERAL FUND				
ADOPTED BUDGET		BUDGET REVISION 6/15/2023	PRELIMINARY BUDGET (23-24) 6/15/2023	ADOPTED BUDGET (23-24) 6/29/2023	Variance (C) - (B) (D)	Comments
EXPENDITURES	(A)	(B)	(C)			
Indirect/Direct Cost						
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0		
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0		
7310 Indirect Cost GF	(\$47,837)	(\$30,292)	(\$30,292)	\$0		
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0		
Total Indirect	(\$47,837)	(\$30,292)	(\$30,292)	\$0		
TOTAL EXPENDITURES	\$1,620,715	\$1,610,442	\$1,610,445	\$3		
OTHER FINANCING USES						
7438 Debt Service - Principal	\$0	\$0	\$0	\$0		
7439 Debt Service - Interest	\$0	\$0	\$0	\$0		
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$0		
Total Financing Uses:	\$100,000	\$100,000	\$100,000	\$0		
TOTAL EXPENDITURES & OTHER USES	\$1,720,715	\$1,710,442	\$1,710,445	\$3		
EXCESS OF REVENUES OVER EXPENSE	\$103,344	\$2,556	\$2,553	(\$3)		
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$2,000	\$2,000	\$2,000	\$0		
Stores Inventory	\$0	\$0	\$0	\$0		
Prepaid Expenditures	\$0	\$0	\$0	\$0		
RESTRICTED	\$0	\$0	\$0	\$0		
COMMITTED	\$0	\$0	\$0	\$0		
ASSIGNED						
Board Designated:						
5% REU	\$157,606	\$149,270	\$149,270	\$0		
Local Site Donations	\$0	\$0	\$0	\$0		
	\$0	\$0	\$0	\$0		
UNASSIGNED						
Reserve for Economic Uncertainties	\$157,606	\$149,270	\$149,270	\$0		
Available	\$1,364,002	\$1,383,230	\$1,385,782	\$2,553	5% Reserve	
TOTAL ENDING FUND BALANCE:	\$1,681,214	\$1,683,770	\$1,686,323	\$2,553		

Note: \$1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2023-24

ADOPTED BUDGET	RESTRICTED GENERAL FUND				Comments
	BUDGET REVISION 6/15/2023 (A)	PRELIMINARY BUDGET (23-24) 6/15/2023 (B)	ADOPTED BUDGET (23-24) 6/29/2023 (C)	Variance (C) - (B) (D)	
	146.61	134.47	134.47	0	
BEGINNING FUND BALANCE:	\$223,959	\$88,542	\$88,542	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$18,821	\$0	
Total LCFF	\$18,821	\$18,821	\$18,821	\$0	
Federal Revenues					
8110 Impact Aid	\$0	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$19,398	\$19,398	\$19,398	\$0	
8220 Child Nutrition	\$78,207	\$43,207	\$43,207	\$0	
8290 All Other Federal Revenue	\$196,342	\$112,549	\$112,549	\$0	
Total Federal Revenues	\$293,947	\$175,154	\$175,154	\$0	
State Revenues					
8520 Child Nutrition	\$80,000	\$40,000	\$40,000	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$11,434	\$11,434	\$11,434	\$0	
8590 All Other State Revenues	\$541,898	\$496,465	\$496,465	\$0	
Total State Revenues	\$633,332	\$547,899	\$547,899	\$0	
Local Revenues					
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$725	\$725	\$725	\$0	
8792 Transfer of Apportionment from C	\$122,296	\$122,000	\$122,000	\$0	
Total Local Revenues	\$123,021	\$122,725	\$122,725	\$0	
TOTAL REVENUES	\$1,069,121	\$864,599	\$864,599	\$0	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$226,872	\$321,822	\$321,822	\$0	
8998 Section 12.4 Ts of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$226,872	\$321,822	\$321,822	\$0	
TOTAL REVENUES & OTHER SOURCES	\$1,295,993	\$1,186,421	\$1,186,421	\$0	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24**

EXPENDITURES	RESTRICTED GENERAL FUND				Comments
	BUDGET REVISION 6/15/2023 (A)	PRELIMINARY BUDGET (23-24) 6/15/2023 (B)	ADOPTED BUDGET (23-24) 6/29/2023 (C)	Variance (C) - (B) (D)	
Certificated Salaries					
1100 Certificated Instructional	\$90,908	\$93,150	\$93,150	\$0	
1200 Certificated Support	\$34,797	\$29,400	\$29,400	\$0	
1300 Administrative	\$0	\$0	\$0	\$0	
1900 Other Certificated	\$0	\$0	\$0	\$0	
Total Certificated Salaries	\$125,705	\$122,550	\$122,550	\$0	
Classified Salaries					
2100 Instructional Assist	\$46,374	\$24,012	\$24,012	\$0	
2200 Classified Support	\$27,088	\$27,149	\$27,149	\$0	
2300 Administrative	\$971	\$0	\$0	\$0	
2400 Clerical Salaries	\$19,617	\$22,634	\$22,634	\$0	
2900 Other Classified	\$0	\$0	\$0	\$0	
Total Classified Salaries	\$94,050	\$73,795	\$73,795	\$0	
Employee Benefits					
3100 STRS	\$106,215	\$106,312	\$106,312	\$0	
3200 PERS	\$22,583	\$19,316	\$19,316	\$0	
3300 OASDI/Medicare	\$8,983	\$7,415	\$7,415	\$0	
3400 Health & Welfare	\$16,299	\$11,143	\$11,143	\$0	
3500 State Unemployment Ins	\$1,084	\$104	\$104	\$0	
3600 Workers Comp	\$2,600	\$2,341	\$2,341	\$0	
3700 Retiree Benefits	\$0	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	\$0	
Total Employee Benefits	\$157,764	\$146,631	\$146,631	\$0	
Materials & Supplies					
4100 Approved Textbooks & Core Curr	\$6,700	\$6,700	\$6,700	\$0	
4200 Books & Reference Materials	\$0	\$0	\$0	\$0	
4300 Materials & Supplies	\$59,519	\$53,965	\$53,965	\$0	
4400 Non-Capital Furniture & Equip	\$31,388	\$8,612	\$8,612	\$0	
4700 Food	\$143,165	\$68,165	\$68,165	\$0	
Total Materials & Supplies	\$240,772	\$137,442	\$137,442	\$0	
Services & Other Operating Exp					
5100 Sub-Agreements over \$25K	\$44,841	\$128,817	\$128,817	\$0	
5200 Travel & Conferences (Mileage)	\$2,356	\$1,250	\$1,250	\$0	
5300 Dues & Memberships	\$0	\$0	\$0	\$0	
5400 Insurance	\$0	\$0	\$0	\$0	
5500 Utilities	\$0	\$0	\$0	\$0	
5600 Rentals, Leases & Repairs	\$28,384	\$26,925	\$26,925	\$0	
5700 Direct Cost Transfers	\$0	\$0	\$0	\$0	
5800 Professional Consulting/Other Op	\$662,285	\$579,844	\$579,844	\$0	
5900 Communications/Telephone	\$0	\$0	\$0	\$0	
Total Services and Other Operatin	\$737,866	\$736,836	\$736,836	\$0	
Capital Outlay					
6100 Land Improvements	\$27,416	\$27,416	\$27,416	\$0	
6200 Building Improvements	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay	\$27,416	\$27,416	\$27,416	\$0	
TOTAL EXPENDITURES 1000-6000	\$618,291	\$480,418	\$480,418	\$0	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24

EXPENDITURES (continued)	RESTRICTED GENERAL FUND				Comments
	BUDGET REVISION 6/15/2023 (A)	PRELIMINARY BUDGET (23-24) 6/15/2023 (B)	ADOPTED BUDGET (23-24) 6/29/2023 (C)	Variance (C) - (B) (D)	
Indirect/Direct Cost					
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$47,837	\$30,292	\$30,292	\$0	I/C @ 18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect	\$47,837	\$30,292	\$30,292	\$0	
TOTAL EXPENDITURES	\$1,431,410	\$1,274,962	\$1,274,962	\$0	
OTHER FINANCING USES					
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,431,410	\$1,274,962	\$1,274,962	\$0	
EXCESS OF REVENUES OVER EXPENSE	(\$135,417)	(\$88,541)	(\$88,541)	\$0	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$88,542	\$1	\$1	\$0	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
2% REU	\$0	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$88,542	\$1	\$1	\$88,541	

TWO ROCK UNION SCHOOL DISTRICT
 GENERAL FUND 01
 FISCAL YEAR 2023-24

ADOPTED BUDGET	TOTAL GENERAL FUND (COMBINED)				Comments
	BUDGET REVISION 6/15/2023	PRELIMINARY BUDGET (23-24) 6/15/2023	ADOPTED BUDGET (23-24) 6/29/2023	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	146.61	134.47	134.47	0	
BEGINNING FUND BALANCE:	\$1,801,829	\$1,769,756	\$1,683,771	(\$85,985)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$700,234	\$699,581	\$699,581	\$0	
8012 Education Protection Account	\$396,773	\$389,973	\$389,973	\$0	
8019 State Aid - Prior Year	\$819	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$1,113	\$1,500	\$1,500	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$213,196	\$220,000	\$220,000	\$0	
8042 Unsecured	\$6,970	\$7,000	\$7,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$31,100	\$21,500	\$21,500	\$0	
8045 ERAF	\$246,978	\$250,000	\$250,000	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$18,821	\$0	
Total LCFF:	\$1,616,004	\$1,608,375	\$1,608,375	\$0	
Federal Revenues					
8110 Impact Aid	\$0	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$369,398	\$369,398	\$369,398	\$0	
8220 Child Nutrition	\$78,207	\$43,207	\$43,207	\$0	
8290 All Other Federal Revenue	\$196,342	\$112,549	\$112,549	\$0	
Total Federal Revenues	\$643,947	\$525,154	\$525,154	\$0	
State Revenues					
8520 Child Nutrition	\$80,000	\$40,000	\$40,000	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$5,127	\$5,127	\$0	
8560 Lottery (Non-Prop 20)	\$36,497	\$32,434	\$32,434	\$0	
8590 All Other State Revenues	\$542,798	\$496,765	\$496,765	\$0	
Total State Revenues	\$664,422	\$574,326	\$574,326	\$0	
Local Revenues					
8650 Leases and Rentals	\$7,500	\$8,250	\$8,250	\$0	
8660 Interest Earnings	\$15,000	\$25,000	\$25,000	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$50,883	\$36,314	\$36,314	\$0	
8792 Transfer of Apportionment from COE	\$122,296	\$122,000	\$122,000	\$0	
Total Local Revenues	\$195,679	\$191,564	\$191,564	\$0	
TOTAL REVENUES	\$3,120,052	\$2,899,419	\$2,899,419	\$0	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$3,120,052	\$2,899,419	\$2,899,419	\$0	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24**

ADOPTED BUDGET		TOTAL GENERAL FUND (COMBINED)			
		BUDGET REVISION 6/15/2023 (A)	PRELIMINARY BUDGET (23-24) 6/15/2023 (B)	ADOPTED BUDGET (23-24) 6/29/2023 (C)	Variance (C) - (B) (D)
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$584,104	\$626,095	\$626,095	\$0
1200	Certificated Support	\$34,797	\$29,400	\$29,400	\$0
1300	Administrative	\$160,600	\$164,601	\$164,601	\$0
1900	Other Certificated	\$500	\$500	\$500	\$0
Total Certificated Salaries		\$780,001	\$820,596	\$820,596	\$0
Classified Salaries					
2100	Instructional Assist	\$96,686	\$93,515	\$93,515	\$0
2200	Classified Support	\$52,410	\$45,138	\$45,138	\$0
2300	Administrative	\$971	\$0	\$0	\$0
2400	Clerical Salaries	\$120,003	\$122,440	\$122,440	\$0
2900	Other Classified	\$0	\$0	\$0	\$0
Total Classified Salaries		\$270,070	\$261,093	\$261,093	\$0
Employee Benefits					
3100	STRS	\$225,108	\$236,835	\$236,835	\$0
3200	PERS	\$62,401	\$67,971	\$67,971	\$0
3300	OASDI/Medicare	\$31,410	\$31,649	\$31,649	\$0
3400	Health & Welfare	\$116,383	\$106,989	\$106,989	\$0
3500	State Unemployment Ins	\$4,998	\$550	\$550	\$0
3600	Workers Comp	\$12,749	\$12,877	\$12,880	\$3
3700	Retiree Benefits	\$0	\$0	\$0	\$0
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0
Total Employee Benefits		\$453,049	\$456,871	\$456,874	\$3
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$8,450	\$8,450	\$8,450	\$0
4200	Books & Reference Materials	\$0	\$0	\$0	\$0
4300	Materials & Supplies	\$129,421	\$129,061	\$129,061	\$0
4400	Non-Capital Furniture & Equip	\$117,194	\$15,612	\$15,612	\$0
4700	Food	\$143,165	\$68,165	\$68,165	\$0
Total Materials & Supplies		\$398,230	\$221,288	\$221,288	\$0
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$44,841	\$128,817	\$128,817	\$0
5200	Travel & Conferences (Mileage)	\$16,795	\$18,450	\$18,450	\$0
5300	Dues & Memberships	\$10,314	\$10,314	\$10,314	\$0
5400	Insurance	\$33,309	\$33,309	\$33,309	\$0
5500	Utilities	\$41,000	\$42,850	\$42,850	\$0
5600	Rentals, Leases & Repairs	\$41,176	\$39,952	\$39,952	\$0
5700	Direct Cost Transfer	\$0	\$0	\$0	\$0
5800	Professional Consulting/Other Operatin	\$907,078	\$795,602	\$795,602	\$0
5900	Communications/Telephone	\$8,846	\$8,846	\$8,846	\$0
Total Services and Other Operating Exp		\$1,103,359	\$1,078,140	\$1,078,140	\$0
Capital Outlay					
6100	Land Improvements	\$27,416	\$27,416	\$27,416	\$0
6200	Building Improvements	\$20,000	\$20,000	\$20,000	\$0
6400	Capital Equipment	\$0	\$0	\$0	\$0
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0
Total Capital Outlay		\$47,416	\$47,416	\$47,416	\$0
TOTAL EXPENDITURES 1000-6000		\$3,052,125	\$2,885,404	\$2,885,407	\$0

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2023-24**

		TOTAL GENERAL FUND (COMBINED)				
ADOPTED BUDGET		BUDGET REVISION 6/15/2023	PRELIMINARY BUDGET (23-24) 6/15/2023	ADOPTED BUDGET (23-24) 6/29/2023	Variance (C) - (B) (D)	Comments
EXPENDITURES (continued)		(A)	(B)	(C)	(D)	
Indirect/Direct Cost						
7142 Other Tuition-Excess Cost to COE		\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters		\$0	\$0	\$0	\$0	
7310 Indirect Cost GF		\$0	\$0	\$0	\$0	
7350 Indirect Cost - InterFund		\$0	\$0	\$0	\$0	
Total Indirect		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES		\$3,052,125	\$2,885,404	\$2,885,407	\$3	
OTHER FINANCING USES						
7438 Debt Service - Principal		\$0	\$0	\$0	\$0	
7439 Debt Service - Interest		\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers		\$100,000	\$100,000	\$100,000	\$0	
Total Financing Uses:		\$100,000	\$100,000	\$100,000	\$0	
TOTAL EXPENDITURES & OTHER USES		\$3,152,125	\$2,985,404	\$2,985,407	\$3	
EXCESS OF REVENUES OVER EXPENSE		(\$32,073)	(\$85,985)	(\$85,988)	(\$3)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash		\$2,000	\$2,000	\$2,000	\$0	
Stores Inventory		\$0	\$0	\$0	\$0	
Prepaid Expenditures		\$0	\$0	\$0	\$0	
RESTRICTED		\$88,542	\$1	\$1	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
2% REU		\$157,606	\$149,270	\$149,270	\$0	
Local Site Donations		\$0	\$0	\$0	\$0	
Curriculum Adoptions		\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties		\$157,606	\$149,270	\$149,270	\$0	3% Reserves
Available		\$1,364,002	\$1,383,230	\$1,385,782	\$2,553	
TOTAL ENDING FUND BALANCE:		\$1,769,756	\$1,683,771	\$1,597,783	\$2,553	

Note: \$1 variances due to rounding.

2023-24 Budget Adoption Reserves
TWO ROCK UNION SCHOOL DISTRICT

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties:

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve

		2023-24
Total General Fund Expenditures & Other Uses		\$ 2,985,407
Minimum Reserve requirement	5%	\$ 149,270
General Fund Combined Ending Fund Balance		\$ 1,597,783
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 2,000
Restricted		\$ -
Committed		\$ -
Assigned		\$ 149,270
Reserve for economic uncertainties		\$ 149,270
Unassigned and Unappropriated		\$ 1,385,782
Subtotal Assigned, Unassigned & Unappropriated		<hr/> \$ 1,684,322
Total Components of ending balance		<hr/> \$ 1,686,322
Assigned & Unassigned balances above the minimum reserve requirement		\$ 1,535,052

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

Revolving Cash \$2000

Additional Reserves for Economic Uncertainty (5%) \$149,270 (Stabilization Agreement)

Plan for Potential Non-Public School Placements (\$65,295) Fund 17

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,500.00		5,500.00			5,500.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
Capital assets being depreciated:						
Land Improvements	901,605.00		901,605.00	27,085.00		928,690.00
Buildings	1,413,926.00	20,609.00	1,434,535.00	99,193.62		1,533,728.62
Equipment	85,262.00	5,854.00	91,116.00	104,384.83		195,500.83
Total capital assets being depreciated	2,400,793.00	26,463.00	2,427,256.00	230,663.45	0.00	2,657,919.45
Accumulated Depreciation for:						
Land Improvements	(380,375.00)	(58,734.00)	(439,109.00)			(439,109.00)
Buildings	(933,583.00)	(36,198.00)	(969,781.00)			(969,781.00)
Equipment	(35,479.00)	(3,395.00)	(38,874.00)			(38,874.00)
Total accumulated depreciation	(1,349,437.00)	(98,327.00)	(1,447,764.00)	0.00	0.00	(1,447,764.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,051,356.00	(71,864.00)	979,492.00	230,663.45	0.00	1,210,155.45
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,056,856.00	(71,864.00)	984,992.00	230,663.45	0.00	1,215,655.45
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Two Rock Union Elementary
Sonoma County

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

49 70979 0000000
Form DEBT
E8BE77MKJF(2023-24)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00				0.00
State School Building Loans Payable			0.00				0.00
Certificates of Participation Payable			0.00				0.00
Leases Payable			0.00				0.00
Lease Revenue Bonds Payable			0.00				0.00
Other General Long-Term Debt			0.00				0.00
Net Pension Liability	2,040,692.00	(970,504.00)	1,070,188.00			1,070,188.00	
Total/Net OPEB Liability		0.00				0.00	
Compensated Absences Payable	5,196.56	(1,273.56)	3,923.00	1,843.70		5,766.70	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,045,888.56	(971,777.56)	1,074,111.00	1,843.70	0.00	1,075,554.70	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00		0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,152,125.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	385,792.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	41,831.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	47,416.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.00
6. All Other Financing Uses		9100	7699	
	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				189,247.00
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,577,086.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				119.90
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,493.63

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,832,354.74	14,537.88
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,832,354.74	14,537.88
B. Required effort (Line A.2 times 90%)	1,649,119.27	13,084.09
C. Current year expenditures (Line I.E and Line II.B)	2,577,086.00	21,493.63
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE		2,403,631.90	2,499,973.11	2,584,003.50	2,640,350.68	2,710,843.97	2,730,119.24	2,966,144.00	2,967,350.01
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	54,478.00	54,478.00	98,060.00	98,060.00	98,060.00	98,060.00	98,060.00	98,060.00	98,060.00
Property Taxes	8020-8079		1,460.70	2,346.13	1,541.86	1,954.69	263,700.56	10,933.48	1,591.39	
Miscellaneous Funds	8080-8099	9,411.00			(9,411.00)					10,965.00
Federal Revenue	8100-8299	7,031.29	38,256.38	19,820.81	1,752.94	(3,679.81)	3,694.32	17,846.63		(9,827.39)
Other State Revenue	8300-8599	13,506.87	5,687.75	16,930.99	69,053.09	67,879.25	50,277.79	15,220.85		17,965.55
Other Local Revenue	8600-8799	5,980.34	5,812.16	15,195.13	41,976.42	(229.91)	11,681.13	17,895.61		10,887.93
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		90,407.50	105,694.99	152,353.06	202,973.31	163,984.22	427,413.80	159,956.57	129,642.48	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	17,358.75	63,159.37	69,876.82	67,599.57	70,058.20	67,057.24	68,907.79	65,221.95	
Classified Salaries	2000-2999	5,298.81	18,926.50	19,459.25	31,926.88	22,212.79	21,235.35	21,697.88	20,156.47	
Employee Benefits	3000-3999	6,987.81	28,075.36	30,767.38	32,622.36	30,774.61	29,925.05	29,593.34	29,015.31	
Books and Supplies	4000-4999	8,446.74	2,021.25	8,164.65	10,145.07	27,151.49	17,290.26	6,365.05	3,412.28	
Services	5000-5999	17,947.71	19,989.44	25,743.60	20,914.83	26,271.35	54,060.55	34,717.80	66,459.37	
Capital Outlay	6000-6599				27,085.00					
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		56,039.82	132,171.92	154,011.70	190,293.71	176,466.44	189,568.45	161,281.86	184,265.38
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(2,000.00)								
Accounts Receivable	9200-9289	(139,762.50)				44,099.59	34,277.96			29,101.55
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	44,099.59	34,277.96	0.00	0.00	0.00	29,101.55
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	618,159.88	(61,979.53)	(110,501.32)	(2,742.45)	(13,714.10)	2,518.47	1,820.59	(2,531.30)	30,103.95
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	55,263.37			(55,263.37)					
Deferred Inflows of Resources	9690									
SUBTOTAL		673,423.25	(61,979.53)	(110,501.32)	(58,005.82)	(13,714.10)	2,518.47	1,820.59	(2,531.30)	30,103.95
Nonoperating	9910									
Suspense Clearing	(815,185.75)	61,979.53	110,501.32	58,005.82	57,813.69	31,759.49	(1,820.59)	2,531.30	(1,002.40)	
TOTAL BALANCE SHEET ITEMS		96,347.21	84,024.39	56,347.18	70,493.29	19,275.27	236,924.76	1,206.01	(55,625.30)	
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)		2,499,979.11	2,584,003.50	2,640,350.68	2,710,843.97	2,730,119.24	2,966,144.00	2,987,350.01	2,911,724.71	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Two Rock Union Elementary
Sonoma County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

49 70979 00000000
Form CASH
E8BXNWT9CS(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH		2,911,724.71	3,119,899.10	3,269,113.94	3,304,909.51				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	98,060.00	98,060.00	98,060.00	98,058.00			1,089,554.00	1,089,554.00
Property Taxes	8020-8079	1,272.38	93,788.21	9,748.72	111,661.88			500,000.00	500,000.00
Miscellaneous Funds	8080-8099				7,856.00			18,821.00	18,821.00
Federal Revenue	8100-8299	236,140.58	11,370.03	95,393.43	18,687.85	88,666.94		525,154.00	525,154.00
Other State Revenue	8300-8599	7,703.53	97,540.90	7,703.53	184,440.52	20,415.38		574,326.00	574,326.00
Other Local Revenue	8600-8799	10,492.66	19,193.11	10,418.09	26,879.43	5,381.90		181,564.00	181,564.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		353,669.15	319,952.25	221,323.77	349,525.68	212,522.22	0.00	2,889,419.00	2,889,419.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	65,321.79	66,381.63	75,827.74	82,795.36	41,029.80		820,596.01	820,596.00
Classified Salaries	2000-2999	22,834.16	21,173.35	22,288.50	28,661.20	5,221.86		261,093.00	261,093.00
Employee Benefits	3000-3999	29,443.94	29,090.63	30,488.96	128,200.25	21,889.00		456,874.00	456,874.00
Books and Supplies	4000-4999	11,562.47	8,025.21	37,665.73	34,021.43	37,016.37		211,288.00	211,288.00
Services	5000-5999	31,584.79	35,934.82	15,896.13	128,967.65	599,651.96		1,078,140.00	1,078,140.00
Capital Outlay	6000-6599		14,712.50		5,618.50			47,416.00	47,416.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629				100,000.00			100,000.00	100,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		160,747.15	175,318.14	182,167.06	508,264.39	704,808.99	0.00	2,975,407.01	2,975,407.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	28,229.00	4,054.40		(139,762.50)	212,524.22		212,524.22	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		28,229.00	4,054.40	0.00	(139,762.50)	212,524.22	0.00	212,524.22	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	12,976.61	(526.33)	3,361.14	157,100.00	(738,587.18)		(722,701.45)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					63,878.90		8,615.53	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		12,976.61	(526.33)	3,361.14	220,978.90	(738,587.18)	0.00	(714,085.92)	
Nonoperating	9910							0.00	
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		15,252.39	4,580.73	(3,361.14)	(360,741.40)	951,111.40	0.00	926,610.14	
E. NET INCREASE/DECREASE (B - C + D)		208,174.39	149,214.84	35,795.57	(519,480.11)	458,824.63	0.00	840,622.13	(85,988.00)
F. ENDING CASH (A + E)		3,119,899.10	3,269,113.94	3,304,909.51	2,785,429.40				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,244,254.03	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)		2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Two Rock Union Elementary
Sonoma County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

49 70979 0000000
Form CASH
E8BXNWT9CS(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019						0.00		
Principal Apportionment	8020-8079						0.00		
Property Taxes	8080-8099						0.00		
Miscellaneous Funds	8100-8299						0.00		
Federal Revenue	8300-8399						0.00		
Other State Revenue	8600-8799						0.00		
Other Local Revenue	8910-8929						0.00		
Interfund Transfers In	8930-8979						0.00		
All Other Financing Sources		0.00	0.00	0.00	0.00		0.00		
TOTAL RECEIPTS							0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999						0.00		
Classified Salaries	2000-2999						0.00		
Employee Benefits	3000-3999						0.00		
Books and Supplies	4000-4999						0.00		
Services	5000-5999						0.00		
Capital Outlay	6000-6599						0.00		
Other Outgo	7000-7499						0.00		
Interfund Transfers Out	7600-7629						0.00		
All Other Financing Uses	7630-7699						0.00		

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,785,429.40	2,785,429.40	2,785,429.40	2,785,429.40				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,785,429.40	

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):	98.26
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	147	156		
Charter School				
Total ADA	147	156	N/A	Met
Second Prior Year (2021-22)				
District Regular	134	155		
Charter School				
Total ADA	134	155	N/A	Met
First Prior Year (2022-23)				
District Regular	146	147		
Charter School		0		
Total ADA	146	147	N/A	Met
Budget Year (2023-24)				
District Regular	134			
Charter School	0			
Total ADA	134			

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			Status
	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	
Third Prior Year (2020-21)				
	District Regular	152	123	
	Charter School			
Total Enrollment		152	123	19.1%
				Not Met
Second Prior Year (2021-22)				
	District Regular	141	134	
	Charter School			
Total Enrollment		141	134	5.0%
				Not Met
First Prior Year (2022-23)				
	District Regular	146	131	
	Charter School			
Total Enrollment		146	131	10.3%
				Not Met
Budget Year (2023-24)				
	District Regular	110		
	Charter School			
Total Enrollment		110		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)	Enrollment declined during the pandemic. The district is now experiencing declining enrollment due to the unavailability of military housing and dairy closures in the area. Families employed by the local dairies have moved out of the area.
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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)	Enrollment declined during the pandemic. The district is now experiencing declining enrollment due to the unavailability of military housing and dairy closures in the area. Families employed by the local dairies have moved out of the area.
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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	156	123	
Charter School		0	
Total ADA/Enrollment	156	123	127.1%
Second Prior Year (2021-22)			
District Regular	126	134	
Charter School	0		
Total ADA/Enrollment	126	134	94.0%
First Prior Year (2022-23)			
District Regular	119	131	
Charter School			
Total ADA/Enrollment	119	131	90.8%
		Historical Average Ratio:	104.0%
			104.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

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	98	110		
Charter School	0			
Total ADA/Enrollment	98	110	89.3%	Met
1st Subsequent Year (2024-25)				
District Regular	101	115		
Charter School				
Total ADA/Enrollment	101	115	87.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	106	120		
Charter School				
Total ADA/Enrollment	106	120	88.3%	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

Step 1 - Change in Population	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a. ADA (Funded) (Form A, lines A6 and C4)	147.50	135.36	116.30	106.98
b. Prior Year ADA (Funded)		147.50	135.36	116.30
c. Difference (Step 1a minus Step 1b)		(12.14)	(19.06)	(9.32)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(8.23%)	(14.08%)	(8.01%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	1,596,364.00	1,589,554.00	1,424,146.00
b1. COLA percentage	8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)	131,221.12	62,628.43	46,854.40
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	8.22%	3.94%	3.29%

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

LCFF Revenue Standard (Step 3, plus/minus 1%):	(.01%)	(10.14%)	(4.72%)
	-1.01% to 0.99%	-11.14% to -9.14%	-5.72% to -3.72%

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)	499,357.00	500,000.00	525,000.00	550,000.00
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)	1,596,364.00	1,589,554.00	1,424,146.00	1,354,301.00
District's Projected Change in LCFF Revenue:		(.43%)	(10.41%)	(4.90%)
LCFF Revenue Standard		-1.01% to 0.99%	-11.14% to -9.14%	-5.72% to -3.72%
Status:	Met	Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

--

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Ratio
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
Third Prior Year (2020-21)	1,157,191.10	1,370,566.53	84.4%	
Second Prior Year (2021-22)	1,127,295.61	1,399,476.51	80.6%	
First Prior Year (2022-23)	1,125,601.00	1,620,715.00	69.5%	
	Historical Average Ratio:		78.1%	
			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):	73.1% to 83.1%	73.1% to 83.1%	73.1% to 83.1%	

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)		Status	
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
Budget Year (2023-24)	1,195,587.00	1,610,445.00	74.2%	Met
1st Subsequent Year (2024-25)	1,220,806.00	1,636,330.00	74.6%	Met
2nd Subsequent Year (2025-26)	1,243,490.00	1,672,151.00	74.4%	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):	(.01%)	(10.14%)	(4.72%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.01% to 9.99%	-20.14% to -0.14%	-14.72% to 5.28%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.01% to 4.99%	-15.14% to -5.14%	-9.72% to 0.28%

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)	643,947.00		
Budget Year (2023-24)	525,154.00	(18.45%)	Yes
1st Subsequent Year (2024-25)	461,821.00	(12.06%)	No
2nd Subsequent Year (2025-26)	461,821.00	0.00%	No

Explanation:
(required if Yes)

Federal one-time COVID funds were eliminated.

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

First Prior Year (2022-23)	664,422.00		
Budget Year (2023-24)	574,326.00	(13.56%)	Yes
1st Subsequent Year (2024-25)	404,185.00	(29.62%)	Yes
2nd Subsequent Year (2025-26)	404,185.00	0.00%	No

Explanation:
(required if Yes)

State one-time funds and carry overs were eliminated.

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

First Prior Year (2022-23)	195,679.00		
Budget Year (2023-24)	191,564.00	(2.10%)	No
1st Subsequent Year (2024-25)	191,564.00	0.00%	Yes
2nd Subsequent Year (2025-26)	191,564.00	0.00%	No

Explanation:
(required if Yes)

0% variance in 2024-25, should not be outside explanation range.

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

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

398,230.00			
221,288.00	(44.43%)	Yes	
188,751.00	(14.70%)	No	
191,342.00	1.37%	Yes	

Explanation:
(required if Yes)

One-time funds and carry over expenses are eliminated.

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

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

1,103,359.00			
1,078,140.00	(2.29%)	No	
877,799.00	(18.58%)	Yes	
888,345.00	1.20%	Yes	

Explanation:
(required if Yes)

One-time funds and carry over expenses are eliminated.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2022-23)	1,504,048.00		
Budget Year (2023-24)	1,291,044.00	(14.16%)	Not Met
1st Subsequent Year (2024-25)	1,057,570.00	(18.08%)	Met
2nd Subsequent Year (2025-26)	1,057,570.00	0.00%	Met

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

First Prior Year (2022-23)	1,501,589.00		
Budget Year (2023-24)	1,299,428.00	(13.46%)	Not Met
1st Subsequent Year (2024-25)	1,066,550.00	(17.92%)	Met
2nd Subsequent Year (2025-26)	1,079,687.00	1.23%	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)	Federal one-time COVID funds were eliminated.
Explanation: Other State Revenue (linked from 6B if NOT met)	State one-time funds and carry overs were eliminated.
Explanation: Other Local Revenue (linked from 6B if NOT met)	0% variance in 2024-25, should not be outside explanation range.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	One-time funds and carryover expenses are eliminated.
Explanation: Services and Other Exps (linked from 6B if NOT met)	One-time funds and carryover expenses are eliminated.

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)

2,833,172.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing
Uses

2,833,172.00

84,995.16

85,000.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

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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)	104,053.00	0.00	0.00
b.	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	104,053.00	173,102.83	223,401.00
c.	Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,036,827.13	1,360,254.57	1,364,002.00
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)	1,244,933.13	1,533,357.40	1,587,403.00
2.	Expenditures and Other Financing Uses			
a.	District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,095,468.38	2,158,360.83	3,152,125.00
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)	2,095,468.38	2,158,360.83	3,152,125.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	59.4%	71.0%	50.4%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

19.8%	23.7%	16.8%
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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	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures (Form 01, Objects 1000- 7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form 01, Section E)			
Third Prior Year (2020-21)	277,772.97	1,384,980.53	N/A	Met
Second Prior Year (2021-22)	330,937.44	1,401,675.51	N/A	Met
First Prior Year (2022-23)	103,344.00	1,720,715.00	N/A	Met
Budget Year (2023-24) (Information only)	2,553.00	1,710,445.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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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)	589,996.00	969,160.16	N/A		Met
Second Prior Year (2021-22)	918,334.00	1,246,933.13	N/A		Met
First Prior Year (2022-23)	1,228,733.00	1,577,870.00	N/A		Met
Budget Year (2023-24) (Information only)	1,681,214.00				

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.)	98	101	106
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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	2,985,407.00	2,763,402.00	2,804,147.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,985,407.00	2,763,402.00	2,804,147.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	149,270.35	138,170.10	140,207.35
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)	149,270.35	138,170.10	140,207.35

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)	149,270.00	101,634.00	103,425.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,383,227.00	1,215,635.00	838,598.00
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)	66,295.00	67,123.00	67,963.00
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)	1,598,792.00	1,384,392.00	1,009,986.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	53.55%	50.10%	36.02%
District's Reserve Standard (Section 10B, Line 7):	149,270.35	138,170.10	140,207.35
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

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)?

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:	-10.0% to +10.0% or -\$20,000 to +\$20,000
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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)				
Budget Year (2023-24)	(226,872.00)			
1st Subsequent Year (2024-25)	(321,822.00)	94,950.00	41.9%	Not Met
2nd Subsequent Year (2025-26)	(396,546.00)	74,724.00	23.2%	Not Met
	(401,471.00)	4,925.00	1.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)				
Budget Year (2023-24)	0.00			
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)				
Budget Year (2023-24)	100,000.00			
1st Subsequent Year (2024-25)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	100,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The increase in contributions from the general fund is largely due to the reduction in revenues and increasing ongoing expenses.

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

Explanation:

(required if NOT met)

--

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:			Principal Balance as of July 1, 2023
		Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases					
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State					
School					
Building					
Loans					
Compensated Absences					5,767

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

Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Annual Payment	Annual Payment	Annual Payment	Annual Payment

Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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?

N/A

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)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

--

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

--

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

Self-Insurance Fund Governmental Fund

--	--

4. OPEB Liabilities

a. Total OPEB liability

0.00

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

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

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

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

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)

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

d. Number of retirees receiving OPEB benefits

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

- Accrued liability for self-insurance programs
- Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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	7.5	8	8	8

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

Jun 16, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 16, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 16, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

(2023-24)

1st Subsequent Year

(2024-25)

2nd Subsequent Year

(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% 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

- 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

Yes	Yes	Yes
89806	92500	95275
3.0%	3.0%	3.0%
No		

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
13638	13868	14102
1.7%	1.7%	1.7%

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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		5.88	5.33	5.33

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Sep 18, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 18, 2022

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

Yes

If Yes, date of budget revision board adoption:

Sep 18, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

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)?

<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes

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:

<input type="text"/>	<input type="text"/>	<input type="text"/>

--

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

- 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

Yes	Yes	Yes
4845	4990	5140
3.0%	3.0%	3.0%
No		

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:

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
4098	4172	4247
3.0%	3.0%	3.0%

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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		2.0	2.0	2.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Yes	Yes	Yes
12338	12708	13089
3.0%	3.0%	3.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Yes	Yes	Yes
4098	4172	4247
1.8%	1.8%	1.8%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Yes	Yes	Yes
12338	12708	13089
3.0%	3.0%	3.0%

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?

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

Yes

Jun 22, 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?

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
No
Yes
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

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)	119.01	119.01	146.61	98.26	98.26	134.47
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)	119.01	119.01	146.61	98.26	98.26	134.47
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	.89	.89	.89	.89	.89	.89
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)	.89	.89	.89	.89	.89	.89
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	119.90	119.90	147.50	99.15	99.15	135.36
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		11,848.00	11,948.00	0.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,848.00	11,948.00	0.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,848.00	11,948.00	0.8%
2) Ending Balance, June 30 (E + F1e)			11,948.00	12,048.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		11,948.00	12,048.00	0.8%
Deferred Maintenance Reserve	0000	9780	11,948.00		
Deferred Maintenance Reserve	0000	9780		12,048.00	
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		11,975.78		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			11,975.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
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			11,975.78		
(G10 + H2) - (I6 + J2)					
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		100.00	100.00	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			100.00	100.00	0.0%
TOTAL, REVENUES			100.00	100.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			100.00	100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			100.00	100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,848.00	11,948.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,848.00	11,948.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,848.00	11,948.00	0.8%
2) Ending Balance, June 30 (E + F1e)			11,948.00	12,048.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,948.00	12,048.00	0.8%
Deferred Maintenance Reserve	0000	9780	11,948.00		
Deferred Maintenance Reserve	0000	9780		12,048.00	
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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			500.00	500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			500.00	500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		65,295.00	65,795.00	0.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,295.00	65,795.00	0.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,295.00	65,795.00	0.8%
2) Ending Balance, June 30 (E + F1e)			65,795.00	66,295.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		65,795.00	66,295.00	0.8%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		65,996.70		
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			65,996.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			65,996.70		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			500.00	500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		65,295.00	65,795.00	0.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,295.00	65,795.00	0.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,295.00	65,795.00	0.8%
2) Ending Balance, June 30 (E + F1e)			65,795.00	66,295.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		65,795.00	66,295.00	0.8%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% 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	1,597,183.00	18,821.00	1,616,004.00	1,589,554.00	18,821.00	1,608,375.00	1,608,375.00	-0.5%
2) Federal Revenue	8100-8299	350,000.00	293,947.00	643,947.00	350,000.00	175,154.00	525,154.00	525,154.00	-18.4%
3) Other State Revenue	8300-8599	31,090.00	633,332.00	664,422.00	26,427.00	547,899.00	574,326.00	574,326.00	-13.6%
4) Other Local Revenue	8600-8799	72,658.00	123,021.00	195,679.00	68,839.00	122,725.00	191,564.00	191,564.00	-2.1%
5) TOTAL, REVENUES		2,050,931.00	1,069,121.00	3,120,052.00	2,034,820.00	864,599.00	2,899,419.00	2,899,419.00	-7.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999	654,296.00	125,705.00	780,001.00	688,046.00	122,550.00	820,596.00	820,596.00	5.2%
2) Classified Salaries	2000-2999	176,020.00	94,050.00	270,070.00	187,298.00	73,795.00	261,093.00	261,093.00	-3.3%
3) Employee Benefits	3000-3999	295,285.00	157,764.00	453,049.00	310,243.00	146,631.00	456,874.00	456,874.00	0.8%
4) Books and Supplies	4000-4999	157,458.00	240,772.00	398,230.00	83,846.00	137,442.00	221,288.00	221,288.00	-44.4%
5) Services and Other Operating Expenditures	5000-5999	365,493.00	737,866.00	1,103,359.00	311,304.00	736,936.00	1,078,140.00	1,078,140.00	-2.3%
6) Capital Outlay	6000-6999	20,000.00	27,416.00	47,416.00	20,000.00	27,416.00	47,416.00	47,416.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(47,837.00)	47,837.00	0.00	(30,292.00)	30,292.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,620,715.00	1,431,411.00	3,052,125.00	1,610,445.00	1,274,962.00	2,885,407.00	2,885,407.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out	7600-7629	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979	0.00	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	0.00	0.0%
3) Contributions	8980-8999	(226,872.00)	226,872.00	0.00	(321,822.00)	321,822.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(326,872.00)	226,872.00	(100,000.00)	(421,822.00)	321,822.00	(100,000.00)	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance	9791	1,577,870.00	223,959.00	1,801,829.00	1,611,214.00	88,542.00	1,769,756.00	1,769,756.00	-1.8%
a) As of July 1 - Unaudited									
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund co. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,577,870.00	223,959.00	1,801,829.00	1,681,214.00	88,542.00	1,769,756.00	-1.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,577,870.00	223,959.00	1,801,829.00	1,681,214.00	88,542.00	1,769,756.00	-1.8%
2) Ending Balance, June 30 (E + F1e)			1,681,214.00	88,542.00	1,769,756.00	1,683,767.00	1.00	1,683,768.00	-4.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	88,542.00	88,542.00	0.00	0.00	1.00	-100.0%
c) Committed	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned	9780		157,606.00	0.00	157,606.00	149,270.00	0.00	149,270.00	-5.3%
Other Assignments									
5% Reserve for Economic Uncertainties	0000		157,606.00		157,606.00	0.00	149,270.00	149,270.00	0.00
e) Unassigned/Unappropriated	0000								
Reserve for Economic Uncertainties	9789		157,606.00	0.00	157,606.00	149,270.00	0.00	149,270.00	-5.3%
Unassigned/Unappropriated Amount	9790		1,364,002.00	0.00	1,364,002.00	1,383,227.00	0.00	1,383,227.00	1.4%
G. ASSETS									
1) Cash									
a) in County Treasury	9110		2,141,562.45	282,987.07	2,424,549.52				
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		1,000.00	0.00	1,000.00				
c) in Revolving Cash Account	9130		2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		19.45	2,603.00	2,622.45				
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				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00	0.00	0.00	0.00	
8) Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	
9) Lease Receivable		9380	0.00	0.00	0.00	0.00	0.00	0.00	
10) TOTAL, ASSETS			2,144,581.90	285,590.07	2,430,171.97				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00	0.00	0.00	
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00	0.00	0.00	0.00	
I. LIABILITIES									
1) Accounts Payable		9500	6,281.58	0.00	6,281.58				
2) Due to Grantor Governments		9590	0.00	0.00	0.00	0.00	0.00	0.00	
3) Due to Other Funds		9610	0.00	0.00	0.00	0.00	0.00	0.00	
4) Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	
5) Unearned Revenue		9650	0.00	0.00	0.00	0.00	0.00	0.00	
6) TOTAL, LIABILITIES			6,281.58	0.00	6,281.58				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00	0.00	0.00	0.00	
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00	0.00	0.00	0.00	
K. FUND EQUITY									
Ending Fund Balance, June 30			2,138,300.32	285,590.07	2,423,890.39				
(G10 + H2) - (I6 + J2)									
LCFF SOURCES									
Principal Apportionment		8011	700,234.00	0.00	700,234.00	699,581.00	0.00	699,581.00	-0.1%
State Aid - Current Year		8012	366,773.00	0.00	366,773.00	389,973.00	0.00	389,973.00	-1.7%
Education Protection Account		8019	819.00	0.00	819.00	0.00	0.00	0.00	-100.0%
Year									
State Aid - Prior Years									
Tax Relief Subventions		8021	1,113.00	0.00	1,113.00	1,500.00	0.00	1,500.00	34.8%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	213,196.00	0.00	213,196.00	220,000.00	0.00	220,000.00	3.2%
Secured Roll Taxes		8042	6,970.00	0.00	6,970.00	7,000.00	0.00	7,000.00	0.4%
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8044	31,100.00	0.00	31,100.00	21,500.00	0.00	21,500.00	-30.9%
Supplemental Taxes									

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)	
Education Revenue Augmentation Fund (ERAF)	8045	246,978.00	0.00	246,978.00	250,000.00	0.00	0.00	250,000.00	1.2%
Community Redevelopment Funds (SB 617/659/1982)	8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		1,597,183.00	0.00	1,597,183.00	1,599,554.00	0.00	1,589,554.00	0.00	-0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	8000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8097	0.00	18,821.00	18,821.00	0.00	18,821.00	0.00	18,821.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		1,597,183.00	18,821.00	1,616,004.00	1,599,554.00	18,821.00	1,608,375.00	0.00	-0.5%
FEDERAL REVENUE									
Maintenance and Operations	8110	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Special Education Entitlement	8181	0.00	19,398.00	19,398.00	0.00	19,398.00	0.00	19,398.00	0.0%
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	78,207.00	78,207.00	0.00	43,207.00	0.00	43,207.00	-44.8%
Donated Food Commodities	8221	0.00	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	0.00	0.0%
Flood Control Funds	8270	0.00	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	0.00	0.0%
FEMA	8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010		14,071.00	14,071.00			14,071.00	14,071.00	0.0%
Title I, Part D, Local Delinquent Programs	3025		0.00	0.00			0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035		4,182.00	4,182.00			2,721.00	2,721.00	-34.9%
Title III, Part A, Immigrant Student Program	4201		0.00	0.00			0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203		0.00	0.00			0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610		0.00	0.00			0.00	0.00	0.0%
	8290								

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3195, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		16,807.00	16,807.00		16,807.00	16,807.00 0.0%
Career and Technical Education	3500-3599	8290	0.00	161,282.00	161,282.00	0.00	78,950.00	78,950.00 -51.0%
All Other Federal Revenue	All Other	8290	350,000.00	293,947.00	643,947.00	350,000.00	175,154.00	525,154.00 -18.4%
OTHER STATE REVENUE								
Other State Apportionments	6360	8319	0.00	0.00	0.00		0.00	0.00 0.0%
ROC/P Entitlement - Prior Years	6500	8311		0.00	0.00		0.00	0.00 0.0%
Special Education Master Plan	6500	8319		0.00	0.00		0.00	0.00 0.0%
Current Year	6500	8311	0.00	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 0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00		0.00	0.00 0.0%
Child Nutrition Programs	8520	0.00	80,000.00	80,000.00	80,000.00	0.00	40,000.00	40,000.00 -50.0%
Mandated Costs Reimbursements	8550	5,127.00	0.00	5,127.00	5,127.00	0.00	5,127.00	5,127.00 0.0%
Lottery - Unrestricted and Instructional Materials	8560	25,063.00	11,434.00	36,497.00	21,000.00	11,434.00	32,434.00	32,434.00 -11.1%
Tax Relief Subventions								
Restricted Levies - Other	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Homeowners' Exemptions	8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Other Subventions/In-Lieu Taxes								
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
After School Education and Safety (ASES)	6010	8590		31,960.00	31,960.00		31,960.00	31,960.00 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	900.00	509,938.00	510,838.00	300.00	464,505.00	464,805.00 -9.0%
TOTAL, OTHER STATE REVENUE		31,090.00	633,332.00	664,422.00	26,427.00	547,899.00	574,326.00	574,326.00 -13.6%
OTHER LOCAL REVENUE								

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.0%
Unsecured Roll	8616	0.00	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	0.00	0.0%
Supplemental Taxes	8618	0.00	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	0.00	0.0%
Other	8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631	0.00	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	0.00	0.0%
Food Service Sales	8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	7,500.00	0.00	7,500.00	8,250.00	0.00	8,250.00	8,250.00	10.0%
Interest	8660	15,000.00	0.00	15,000.00	25,000.00	0.00	25,000.00	25,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	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	0.00	0.0%
Non-Resident Students	8672	0.00	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	0.00	0.0%
Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681	0.00	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	0.00	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	0.00	0.0%
Pass-Through Revenue from Local Sources	8697	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699	50,158.00	72.50	50,883.00	35,589.00	72.50	36,314.00	36,314.00	-28.6%
Tuition	8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In	8781-8783	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				0.0%
From County Offices	6500	8792	122,296.00	122,296.00	122,296.00			122,000.00	-0.2%
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	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00			0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00			0.00	0.0%
All Other Transfers In from All Others									
TOTAL, OTHER LOCAL REVENUE			72,658.00	123,021.00	195,679.00	68,839.00	122,725.00	191,564.00	-2.1%
TOTAL, REVENUES			2,060,931.00	1,069,121.00	3,120,052.00	2,034,820.00	864,599.00	2,899,419.00	-7.1%
CERTIFICATED SALARIES									
Certified Teachers' Salaries	1100	493,196.00	90,968.00	584,104.00	532,945.00	93,150.00	626,095.00	626,095.00	7.2%
Certified Pupil Support Salaries	1200	0.00	34,797.00	34,797.00	0.00	29,400.00	29,400.00	29,400.00	-15.5%
Certified Supervisors' and Administrators' Salaries	1300	160,600.00	0.00	160,600.00	164,601.00	0.00	164,601.00	164,601.00	2.5%
Other Certified Salaries	1900	500.00	0.00	500.00	500.00	0.00	500.00	500.00	0.0%
TOTAL, CERTIFICATED SALARIES		654,296.00	125,705.00	780,001.00	698,046.00	122,550.00	820,596.00	820,596.00	5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100	50,312.00	46,374.00	96,686.00	69,503.00	24,012.00	93,515.00	93,515.00	-3.3%
Classified Support Salaries	2200	25,322.00	27,088.00	52,410.00	17,989.00	27,149.00	45,138.00	45,138.00	-13.9%
Classified Supervisors' and Administrators' Salaries	2300	0.00	971.00	971.00	0.00	0.00	0.00	0.00	-100.0%
Clerical, Technical and Office Salaries	2400	100,386.00	19,617.00	120,003.00	99,806.00	22,634.00	122,440.00	122,440.00	2.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		176,020.00	94,050.00	270,070.00	187,298.00	73,795.00	261,093.00	261,093.00	-3.3%
EMPLOYEE BENEFITS									
STRS	3101-3102	118,893.00	106,215.00	225,108.00	130,523.00	106,312.00	236,835.00	236,835.00	5.2%
PERS	3201-3202	39,818.00	22,583.00	62,401.00	48,655.00	19,316.00	67,971.00	67,971.00	8.9%
CASDI/Medicare/Alternative	3301-3302	22,427.00	8,983.00	31,410.00	24,234.00	7,415.00	31,649.00	31,649.00	0.8%

Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	2022-23 Estimated Actuals		2023-24 Budget		% Diff Column C & F
					Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits	3401-3402	100,084.00	16,299.00	116,383.00	55,846.00	11,143.00	106,989.00	-8.1%	
Unemployment Insurance	3501-3502	3,914.00	1,084.00	4,998.00	446.00	104.00	550.00	-89.0%	
Workers' Compensation	3601-3602	10,149.00	2,600.00	12,749.00	10,539.00	2,341.00	12,880.00	1.0%	
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS		295,285.00	157,764.00	453,049.00	310,243.00	146,831.00	456,874.00	0.8%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100	1,750.00	6,700.00	8,450.00	1,750.00	6,700.00	8,450.00	0.0%	
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Materials and Supplies	4300	69,902.00	59,519.00	129,421.00	75,096.00	53,985.00	129,081.00	-0.3%	
Noncapitalized Equipment	4400	85,806.00	31,388.00	117,194.00	7,000.00	8,612.00	15,612.00	-86.7%	
Food	4700	0.00	143,165.00	143,165.00	0.00	68,165.00	68,165.00	-52.4%	
TOTAL, BOOKS AND SUPPLIES		157,458.00	240,772.00	398,230.00	83,846.00	137,442.00	221,288.00	-44.4%	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100	0.00	44,841.00	44,841.00	0.00	126,817.00	128,817.00	187.3%	
Travel and Conferences	5200	14,439.00	2,356.00	16,795.00	17,200.00	1,250.00	18,450.00	9.9%	
Dues and Memberships	5300	10,314.00	0.00	10,314.00	0.00	0.00	10,314.00	0.0%	
Insurance	5400 - 5450	33,309.00	0.00	33,309.00	33,309.00	0.00	33,309.00	0.0%	
Operations and Housekeeping Services	5500	41,000.00	0.00	41,000.00	42,850.00	0.00	42,850.00	4.5%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	12,792.00	28,384.00	41,176.00	13,027.00	26,925.00	39,952.00	-3.0%	
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	244,793.00	662,285.00	907,078.00	215,758.00	579,844.00	795,602.00	-12.3%	
Communications	5900	8,846.00	0.00	8,846.00	8,846.00	0.00	8,846.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		365,493.00	737,866.00	1,103,359.00	341,304.00	736,836.00	1,078,140.00	-2.3%	
CAPITAL OUTLAY									
Land	6100	0.00	27,416.00	27,416.00	0.00	27,416.00	27,416.00	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	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget		
			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
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, CAPITAL OUTLAY			20,000.00	27,416.00	47,416.00	20,000.00	27,416.00	47,416.00
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00
State Special Schools								
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00
Payments to JPAs								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools		6500	7221	0.00	0.00	0.00	0.00	0.00
To County Offices		6500	7222	0.00	0.00	0.00	0.00	0.00
To JPAs		6500	7223	0.00	0.00	0.00	0.00	0.00
ROCP Transfers of Apportionments								
To Districts or Charter Schools		6360	7221	0.00	0.00	0.00	0.00	0.00
To County Offices		6360	7222	0.00	0.00	0.00	0.00	0.00
To JPAs		6360	7223	0.00	0.00	0.00	0.00	0.00
Other Transfers of Apportionments		All Other	7221-7223	0.00	0.00	0.00	0.00	0.00
All Other Transfers			7281-7283	0.00	0.00	0.00	0.00	0.00
All Other Transfers Out to All Others			7299	0.00	0.00	0.00	0.00	0.00
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

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	(47,837.00)	47,837.00	0.00	(30,292.00)	30,292.00	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			(47,837.00)	47,837.00	0.00	(30,292.00)	30,292.00	0.00	0.0%
TOTAL, EXPENDITURES			1,620,715.00	1,431,410.00	3,052,125.00	1,610,445.00	1,274,962.00	2,885,407.00	-5.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets									
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs									
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAS		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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									

Description	Resource Codes	Object Codes	2023-23 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	(226,872.00)	226,872.00	0.00	(321,822.00)	321,822.00	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			(226,872.00)	226,872.00	0.00	(321,822.00)	321,822.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (e- b + c - d + e)			(326,872.00)	226,872.00	(100,000.00)	(421,822.00)	321,822.00	(100,000.00)	0.0%

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	1,597,183.00	18,821.00	1,616,004.00	1,569,554.00	18,821.00	1,608,375.00	1,608,375.00	-0.5%
2) Federal Revenue	8100-8299	350,000.00	293,947.00	643,947.00	350,000.00	175,154.00	525,154.00	525,154.00	-18.4%
3) Other State Revenue	8300-8599	31,090.00	633,332.00	664,422.00	26,427.00	547,899.00	574,326.00	574,326.00	-13.6%
4) Other Local Revenue	8500-8799	72,658.00	123,021.00	195,679.00	68,839.00	122,725.00	191,564.00	191,564.00	-2.1%
5) TOTAL, REVENUES		2,050,931.00	1,069,121.00	3,120,052.00	2,034,820.00	864,599.00	2,899,419.00	2,899,419.00	-7.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	848,044.00	893,315.00	1,741,359.00	912,226.00	748,494.00	1,660,720.00	1,660,720.00	-4.6%
2) Instruction - Related Services	2000-2999	228,414.00	61,537.00	289,951.00	216,013.00	56,189.00	272,202.00	272,202.00	-6.1%
3) Pupil Services	3000-3999	33,659.00	279,544.00	313,203.00	21,611.00	182,418.00	204,029.00	204,029.00	-34.9%
4) Ancillary Services	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999	11,393.00	30,438.00	41,831.00	11,015.00	120,438.00	131,453.00	131,453.00	214.2%
6) Enterprise	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	250,001.00	65,181.00	315,182.00	271,424.00	53,898.00	325,322.00	325,322.00	3.2%
8) Plant Services	8000-8999	249,204.00	101,395.00	350,599.00	178,156.00	113,325.00	291,681.00	291,681.00	-16.8%
9) Other Outgo	9000-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		1,620,715.00	1,431,410.00	3,052,125.00	1,610,445.00	1,274,962.00	2,885,407.00	2,885,407.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
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	0.00	0.0%
b) Transfers Out	7600-7629	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979	0.00	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	0.00	0.0%
3) Contributions	8980-8999	(226,872.00)	226,872.00	0.00	(321,822.00)	321,822.00	0.00	321,822.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(326,872.00)	226,872.00	(100,000.00)	(421,822.00)	321,822.00	(100,000.00)	321,822.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
		103,344.00	(135,417.00)	(32,073.00)	2,553.00	(88,541.00)	(85,988.00)	(85,988.00)	168.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	1,577,870.00	223,959.00	1,801,829.00	1,601,214.00	86,542.00	1,769,756.00	1,769,756.00	-1.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,577,870.00	223,959.00	1,801,829.00	1,681,214.00	88,542.00	1,769,756.00	-1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,577,870.00	223,959.00	1,801,829.00	1,681,214.00	88,542.00	1,769,756.00	-1.8%
2) Ending Balance, June 30 (E + F1e)			1,681,214.00	88,542.00	1,769,756.00	1,683,767.00	1.00	1,683,768.00	-4.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	88,542.00	88,542.00	0.00	1.00	1.00	-100.0%
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	157,606.00	0.00	157,606.00	149,270.00	0.00	149,270.00	-5.3%
5% Reserve for Economic Uncertainties		9780	157,606.00		157,606.00			0.00	
5% Reserve for Economic Uncertainties		9780			0.00	149,270.00		149,270.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	157,606.00	0.00	157,606.00	149,270.00	0.00	149,270.00	-5.3%
Unassigned/Unappropriated Amount		9790	1,364,002.00	0.00	1,364,002.00	1,383,227.00	0.00	1,383,227.00	1.4%

Resource	Description	2022-23		2023-24	
		Estimated	Actuals	Budget	Budget
6266	Educator Effectiveness, FY 2021-22	30,000.00		0.00	0.00
6547	Special Education Early Intervention Preschool Grant	13,741.00		0.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	17,000.00		0.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	27,801.00		1.00	1.00
Total, Restricted Balance		88,542.00		1.00	1.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100.00	2,100.00	0.0%
5) TOTAL, REVENUES			2,100.00	2,100.00	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	20,678.00	33,596.00	62.5%
6) Capital Outlay		6000-6999	212,772.00	141,905.00	-33.3%
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			233,450.00	175,501.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(231,350.00)	(173,401.00)	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(131,350.00)	(73,401.00)	-44.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,751.00	73,401.00	-64.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,751.00	73,401.00	-64.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,751.00	73,401.00	-64.2%
2) Ending Balance, June 30 (E + F1e)			73,401.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	73,401.00	0.00	-100.0%
Capital Outlay Projects Reserve	0000	9780	73,401.00		
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	(5,332.78)		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(5,332.78)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(5,332.78)		
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	2,100.00	2,100.00	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			2,100.00	2,100.00	0.0%
TOTAL, REVENUES			2,100.00	2,100.00	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	20,678.00	33,596.00	62.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,678.00	33,596.00	62.5%
CAPITAL OUTLAY					
Land		6100	35,000.00	35,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	106,905.00	106,905.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	70,867.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			212,772.00	141,905.00	-33.3%
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			233,450.00	175,501.00	-24.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	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	2,100.00	2,100.00	0.0%
5) TOTAL, REVENUES			2,100.00	2,100.00	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		233,450.00	175,501.00	-24.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			233,450.00	175,501.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(231,350.00)	(173,401.00)	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(131,350.00)	(73,401.00)	-44.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,751.00	73,401.00	-64.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,751.00	73,401.00	-64.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,751.00	73,401.00	-64.2%
2) Ending Balance, June 30 (E + F1e)			73,401.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	73,401.00	0.00	-100.0%
Capital Outlay Projects Reserve	0000	9780	73,401.00		
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	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	1,589,554.00	-10.41%	1,424,146.00	-4.90%	1,354,301.00
2. Federal Revenues	8100-8299	350,000.00	0.00%	350,000.00	0.00%	350,000.00
3. Other State Revenues	8300-8599	26,427.00	2.27%	27,027.00	0.00%	27,027.00
4. Other Local Revenues	8600-8799	68,839.00	0.00%	68,839.00	0.00%	68,839.00
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	(321,822.00)	23.22%	(396,546.00)	1.24%	(401,471.00)
6. Total (Sum lines A1 thru A5c)		1,712,998.00	-13.98%	1,473,466.00	-5.07%	1,398,696.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				698,046.00		709,843.00
a. Base Salaries				11,797.00		11,996.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	698,046.00	1.69%	709,843.00	1.69%	721,839.00
2. Classified Salaries				187,298.00		190,969.00
a. Base Salaries				3,671.00		3,743.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	187,298.00	1.96%	190,969.00	1.96%	194,712.00
3. Employee Benefits	3000-3999	310,243.00	3.14%	319,994.00	2.17%	326,939.00
4. Books and Supplies	4000-4999	83,846.00	3.00%	86,361.00	3.00%	88,952.00
5. Services and Other Operating Expenditures	5000-5999	341,304.00	3.00%	351,543.00	3.00%	362,089.00
6. Capital Outlay	6000-6999	20,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(30,292.00)	-26.12%	(22,380.00)	0.00%	(22,380.00)
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)		1,710,445.00	1.51%	1,736,330.00	2.06%	1,772,151.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,553.00		(262,864.00)		(373,455.00)

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)		1,681,214.00		1,683,767.00		1,420,903.00
2. Ending Fund Balance (Sum lines C and D1)		1,683,767.00		1,420,903.00		1,047,448.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	149,270.00		101,634.00		103,425.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	149,270.00		101,634.00		103,425.00
2. Unassigned/Unappropriated	9790	1,383,227.00		1,215,635.00		838,598.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,683,767.00		1,420,903.00		1,047,448.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	149,270.00		101,634.00		103,425.00
c. Unassigned/Unappropriated	9790	1,383,227.00		1,215,635.00		838,598.00
(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	66,295.00		67,123.00		67,963.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,598,792.00		1,384,392.00		1,009,986.00
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	18,821.00	0.00%	18,821.00	0.00%	18,821.00
2. Federal Revenues	8100-8299	175,154.00	-36.16%	111,821.00	0.00%	111,821.00
3. Other State Revenues	8300-8599	547,899.00	-31.16%	377,158.00	0.00%	377,158.00
4. Other Local Revenues	8600-8799	122,725.00	0.00%	122,725.00	0.00%	122,725.00
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	321,822.00	23.22%	396,546.00	1.24%	401,471.00
6. Total (Sum lines A1 thru A5c)		1,186,421.00	-13.43%	1,027,071.00	0.48%	1,031,996.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				122,550.00		124,621.00
b. Step & Column Adjustment				2,071.00		2,106.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,550.00	1.69%	124,621.00	1.69%	126,727.00
2. Classified Salaries						
a. Base Salaries				73,795.00		75,241.00
b. Step & Column Adjustment				1,446.00		1,475.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,795.00	1.96%	75,241.00	1.96%	76,716.00
3. Employee Benefits	3000-3999	146,631.00	0.90%	147,946.00	0.91%	149,289.00
4. Books and Supplies	4000-4999	137,442.00	-25.50%	102,390.00	0.00%	102,390.00
5. Services and Other Operating Expenditures	5000-5999	736,836.00	-28.58%	526,256.00	0.00%	526,256.00
6. Capital Outlay	6000-6999	27,416.00	3.00%	28,238.00	0.00%	28,238.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	30,292.00	-26.12%	22,380.00	0.00%	22,380.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		1,274,962.00	-19.44%	1,027,072.00	0.48%	1,031,996.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(88,541.00)		(1.00)		0.00

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)		88,542.00		1.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		1.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,608,375.00	-10.28%	1,442,967.00	-4.84%	1,373,122.00
2. Federal Revenues	8100-8299	525,154.00	-12.06%	461,821.00	0.00%	461,821.00
3. Other State Revenues	8300-8599	574,326.00	-29.62%	404,185.00	0.00%	404,185.00
4. Other Local Revenues	8600-8799	191,564.00	0.00%	191,564.00	0.00%	191,564.00
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)		2,899,419.00	-13.76%	2,500,537.00	-2.79%	2,430,692.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				820,596.00		834,464.00
b. Step & Column Adjustment				13,868.00		14,102.00
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	820,596.00	1.69%	834,464.00	1.69%	848,566.00
2. Classified Salaries						
a. Base Salaries				261,093.00		266,210.00
b. Step & Column Adjustment				5,117.00		5,218.00
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	261,093.00	1.96%	266,210.00	1.96%	271,428.00
3. Employee Benefits	3000-3999	456,874.00	2.42%	467,940.00	1.77%	476,228.00
4. Books and Supplies	4000-4999	221,288.00	-14.70%	188,751.00	1.37%	191,342.00
5. Services and Other Operating Expenditures	5000-5999	1,078,140.00	-18.58%	877,799.00	1.20%	888,345.00
6. Capital Outlay	6000-6999	47,416.00	-40.45%	28,238.00	0.00%	28,238.00
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	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,985,407.00	-7.44%	2,763,402.00	1.47%	2,804,147.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(85,988.00)		(262,865.00)		(373,455.00)

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)		1,769,756.00		1,683,768.00		1,420,903.00
2. Ending Fund Balance (Sum lines C and D1)		1,683,768.00		1,420,903.00		1,047,448.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	1.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	149,270.00		101,634.00		103,425.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	149,270.00		101,634.00		103,425.00
2. Unassigned/Unappropriated	9790	1,383,227.00		1,215,635.00		838,598.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,683,768.00		1,420,903.00		1,047,448.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	149,270.00		101,634.00		103,425.00
c. Unassigned/Unappropriated	9790	1,383,227.00		1,215,635.00		838,598.00
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	66,295.00		67,123.00		67,963.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,598,792.00		1,384,392.00		1,009,986.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		53.55%		50.10%		36.02%
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?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		98.26		101.00		105.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,985,407.00		2,763,402.00		2,804,147.00
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)		2,985,407.00		2,763,402.00		2,804,147.00
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)		149,270.35		138,170.10		140,207.35
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)		149,270.35		138,170.10		140,207.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	23,527.00		13,788.00	37,315.00
2. State Lottery Revenue	8560	25,063.00		11,434.00	36,497.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		48,590.00	0.00	25,222.00	73,812.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	1,273.00		7,500.00	8,773.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	21,252.00			21,252.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			17,722.00	17,722.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		22,525.00	0.00	25,222.00	47,747.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	26,065.00	0.00	0.00	26,065.00
D. COMMENTS:					
Amount budgeted for carry over, no expenses incurred.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							100,000.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	100,000.00	100,000.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail						0.00	0.00	
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						100,000.00	0.00	
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail						0.00	0.00	
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail						0.00	0.00	
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00

District: Two Rock Union School District
CDS #: 49-70979

**Adopted Budget
2023-24 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances		2023-24 Budget
Form	Fund	
01	General Fund	\$1,681,767.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$66,295.00
	Total Assigned and Unassigned Ending Fund Balances	\$1,748,062.00
	District Standard Reserve Level	5%
	Less District Minimum Reserve for Economic Uncertainties	\$149,270.35
	Remaining Balance to Substantiate Need	\$1,598,791.65

**Objects 9780/9789/9790
(Exclude all non-spendable, restricted & committed funds)**

Form 01
Form 17

Form 01CS Line 10B-4
Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2023-24 Budget	Description of Need
01	General Fund	\$2,000.00	Revolving Cash
01	General Fund	\$149,270.00	Stabilization Agreement (5%)
01	General Fund		
01	General Fund		
01	General Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$66,295.00	To plan for a potential non-public school placement after budget adoption

Insert Lines above as needed

Total of Substantiated Needs \$217,565.00

Remaining Unsubstantiated Balance \$1,381,226.65

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