

Galt Joint Union Elementary School District Board of Education

"Building a Bright Future for All Learners"

Special Board Meeting

June 20, 2023

6:00 p.m. Open Session

Galt Joint Union Elementary School District Office

1018 C Street, Suite 210, Galt, CA 95632

To join the webinar remotely:

<https://galt-k12-ca.zoom.us/j/82307736268>

Or One tap mobile :

+16694449171,,82307736268# US

+16699006833,,82307736268# US (San Jose)

Webinar ID: 823 0773 6268

AGENDA

Anyone may comment publicly on any item within the Board's subject matter jurisdiction to the Galt Joint Union Elementary School District Board of Education. However, the Board may not take action on any item not on this Board meeting agenda except as authorized by Government Code section 54954.2.

- Complete a public comment form indicating the item you want to address and give it to the board meeting assistant.
- Public comment via Zoom teleconference by notifying the board meeting assistant through the chatbox feature in Zoom (please include agenda item topic) or by using the raised hand feature in Zoom during the agenda item to be addressed. You will be identified by your Display Name in Zoom when called upon to speak.
- Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item.
- Public comments emailed to superintendent@galt.k12.ca.us 24 hours before the board meeting will be posted on the GJUESD website with the agenda. Email public comment is limited to 450 words.
- The Board shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard.

Board of Education Meetings are recorded.

A. 6:00 p.m. – Open Session Location: Galt Joint Union Elementary School District Conference Room

B. Call Meeting to Order and Flag Salute

C. Board Meeting Protocol

D. Routine Matters/New Business

212.459 Public Hearing and Board Review of GJUESD 2023-24 Local Control
Accountability Plan (LCAP)

PUBLIC
HEARING

212.460 Public Hearing and Board Review of GJUESD 2023-24 Adopted Budget

PUBLIC
HEARING

E. Public Comments for topics not on the agenda

Public comment is limited to three minutes or less, pending Board President's approval.

F. Pending Agenda Items

G. Adjournment

The next regular meeting of the GJUESD Board of Education: June 21, 2023

Board agenda materials are available for review at the address below. Individuals who require disability-related accommodations or modifications, including auxiliary aids and services, to participate in the Board meeting should contact the Superintendent or designee in writing.

Lois Yount, District Superintendent
Galt Joint Union Elementary School District
1018 C Street, Suite 210, Galt, CA 95632
superintendent@galt.k12.ca.us



Revised February 9, 2022

Galt Joint Union Elementary School District
BOARD MEETING PROTOCOL

SESSION INTRODUCTION

1. The meeting is being recorded.
2. The meeting is open to the public.
3. The meeting is being broadcast live through Zoom teleconference.

PUBLIC COMMENT

1. Public comments are three minutes per agenda item.
2. The Board shall limit the total time for public comment for each agenda item to 20 minutes.
3. With Board consent, the Board President may increase or decrease the time allowed for public comment.
4. To make a public comment via Zoom teleconference, notify the board meeting assistant through the chatbox feature in Zoom (please include agenda item topic) or by using the raised hand feature in Zoom during the agenda item to be addressed. You will be identified by your Display Name in Zoom when called upon to speak.
5. To make a public comment in person, complete a public comment form indicating the item you would like to address and give it to the board meeting assistant.

Email Public Comment

1. Public comments emailed to superintendent@galt.k12.ca.us 24 hours before the board meeting will be posted to the GJUESD website with the agenda.
2. Email public comment is limited to 450 words.

BOARD VOTE AND CONNECTIVITY

1. Each motion will be followed by a roll call vote for action items.
2. Should a board member attend the meeting remotely and lose connectivity by teleconference or phone, the meeting will be delayed five minutes.

REGULAR BOARD MEETINGS SHALL BE ADJOURNED BY 10:30 P.M.





Board Meeting Agenda Item Information

Meeting Date: June 20, 2023	Agenda Item: 212.459 Public Hearing and Board Review of GJUESD 2023-24 Local Control Accountability Plan (LCAP)
Presenter: Lois Yount	Public Hearing: XX Action Item: Information Item:

Parents and community members were invited to provide feedback on the draft LCAP that was posted on our website. Parents were notified by email, text and through the District's monthly newsletter. Board Trustee, Katherine Harper invited feedback from the community in the Galt Herald. We received feedback from nine partners.

2023-24 LCAP Feedback

1) What is key to supporting student engagement and academic growth?

- Arts program that enhances academics and engages students.
- Instructional assistants to support in the classroom.
- Make learning fun and make connections to daily life experiences.
- Increased parent and teacher communication.
- Smaller class sizes.
- Encourage students to ask questions and ask for help when needed.

2) What is key to supporting staff growth and motivation?

- Increased salaries.
- Increased parent and teacher communication.
- Smaller class sizes.
- Goal setting and celebrating accomplishments.
- Increased appreciation from parents.
- Administration setting high educational standards and expectations.

3) What is key to improving student attendance?

- Supportive learning environments.
- Arts program that enhances academics and engages students.
- Make learning fun.
- Building relationships between teachers and students.
- Weekly, monthly, and quarterly prizes for students.

4) What is key to improving safety at school?

- Increased neighborhood officers present during key times of the day.
- Staff, parents and officers that are attentive and observant.
- More adults and “eyes” on campus.
- Keep doing what you are doing: gates, sign-in and out system, etc.
- Keep gates locked.
- Increased education on dangerous situations.
- Secure the front office entrance.
- Hold identification of visitors and return when they check out.

5) Please add any other ideas or feedback.

- Have School Resource Officers engage with the students.
- Partner with Galt PD, Sacramento Sheriff's Department, Fish and Game, etc., to engage with students to increase positive influence.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Galt Joint Union Elementary School District

CDS Code: 34-67348

School Year: 2023-24

LEA contact information:

Lois Yount

Superintendent

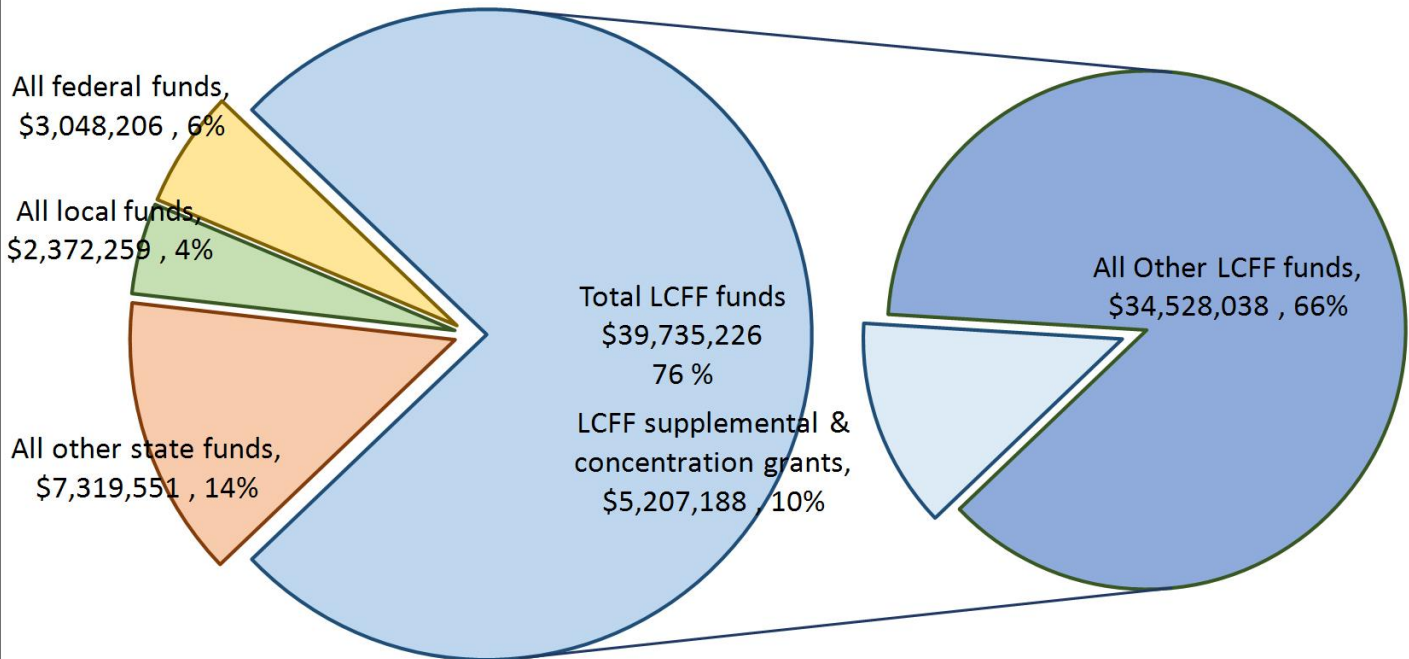
lyount@galt.k12.ca.us

(209) 744-4555

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

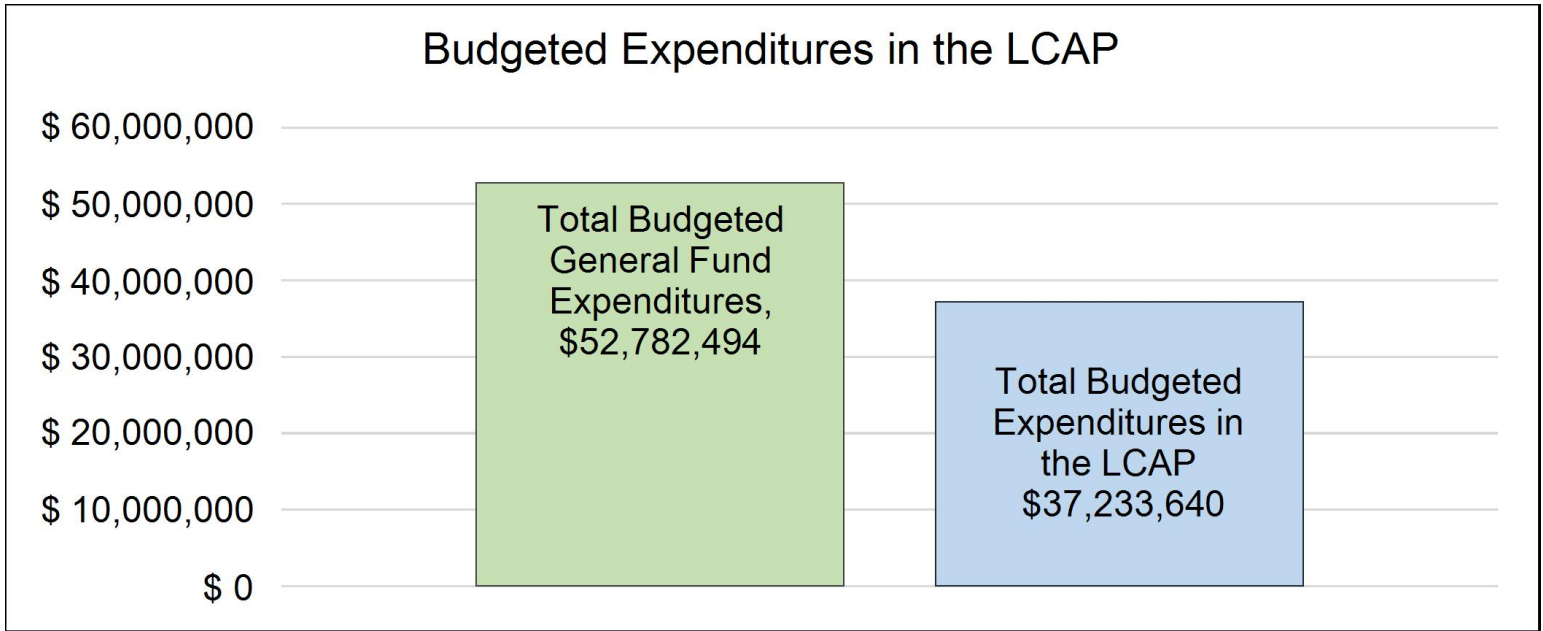


This chart shows the total general purpose revenue Galt Joint Union Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Galt Joint Union Elementary School District is \$52,475,242, of which \$39,735,226 is Local Control Funding Formula (LCFF), \$7,319,551 is other state funds, \$2,372,259 is local funds, and \$3,048,206 is federal funds. Of the \$39,735,226 in LCFF Funds, \$5,207,188 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Galt Joint Union Elementary School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Galt Joint Union Elementary School District plans to spend \$52,782,494 for the 2023-24 school year. Of that amount, \$37,233,640 is tied to actions/services in the LCAP and \$15,548,854 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

General Fund expenditures not included in the LCAP:

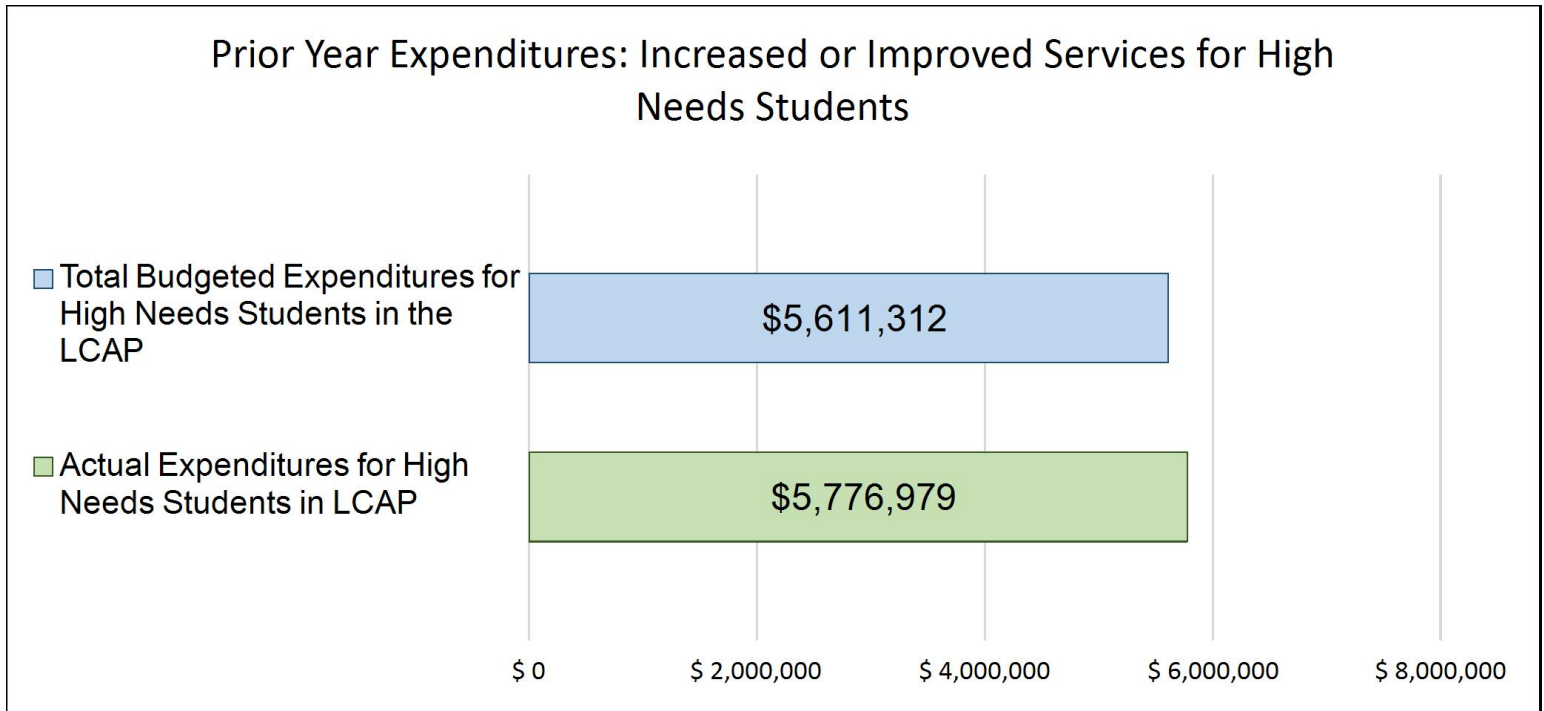
1. Business and Human Resource Services
2. Superintendent and Cabinet
3. General and Special Education Transportation
4. Informational Technology Department and Infrastructure
5. Administrative and Operational Supplies
6. Utilities/Insurance

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Galt Joint Union Elementary School District is projecting it will receive \$5,207,188 based on the enrollment of foster youth, English learner, and low-income students. Galt Joint Union Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Galt Joint Union Elementary School District plans to spend \$5,964,890 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Galt Joint Union Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Galt Joint Union Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Galt Joint Union Elementary School District's LCAP budgeted \$5,611,312 for planned actions to increase or improve services for high needs students. Galt Joint Union Elementary School District actually spent \$5,776,979 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of \$165,667 had the following impact on Galt Joint Union Elementary School District's ability to increase or improve services for high needs students:

These funds were spent on personnel hired to increase or improve services for our unduplicated learners through a range of researched-based supports and services.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Galt Joint Union Elementary School District	Lois Yount Superintendent	superintendent@galt.k12.ca.us (209) 744-4555

Plan Summary [2023-24]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Galt Joint Union Elementary School District (GJUESD) is committed to providing optimal learning opportunities for each and every child while focusing on the well-being and safety for all. The District's mission statement describes its instructional values and commitment to learning. The District's vision statement describes its core organizational values and long-term objectives.

GJUESD Mission Statement:
The mission of our school district is to promote growth and achievement through innovative educational programs that integrate personal strengths, social, emotional and academic learning for all children.

GJUESD Vision Statement:
Our schools create safe learning environments that provide equitable access to engaging opportunities for all children. We foster learning environments for collaboration, creativity and critical thinking to ensure children are successful in school and in their future.

GJUESD LCAP Goals:

1. Engaging the PreK-grade 8 learner through a focus on equity, access and academic rigor with inclusive practices in a variety of environments.
2. Promoting PreK-grade 8 whole learner development through social and emotional learning opportunities in a variety of safe and supportive environments.

GJUESD serves approximately 3,700 students in grades Preschool through 8th. The District operates seven school sites and employs approximately 550 staff members. The District is the largest employer in the city of Galt with a population of approximately 26,000. The ethnicity of our students is 59% Hispanic and 27% White, with 58% of our families qualifying for free or reduced meals, 20% are English learners, and 19% are students with disabilities.

As a District, we create learning experiences that support individual student strengths, talents and interests in the classroom and beyond. These learning experiences include social and emotional support for our students. More than ever our educators see the need to support students' behavioral health and well-being.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

State Assessment Data Sets, Spring 2022

CA DASHBOARD:

All students in Grades 3-8 are administered state assessments for both English language arts (ELA) and mathematics each spring. The goal is to show an increase of 10 points in meeting distance from standard based on the 2022 Smarter Balanced Assessment Consortium (SBAC) results as shown on the Dashboard. In ELA, Reclassified English Learners are above standard.

English Language Proficiency:

When comparing 2021 ELPAC summative results to 2022 ELPAC summative results:

The data shows an increase in grades 5-7 of the percentage of students who scored a Level 4 (well developed English skills).

2-year same cohort growth= 5th grade 17% to 27% (+10%), 6th grade 17% to 44% (+27%), 7th grade 21% to 36% (+15%).

This could be a result of the return to daily in-person ELD instruction in 2021-22.

Local Assessment Data Sets, Winter 2022 to Winter 2023

DISTRICT READING ASSESSMENT (DRA)

All students in Grades K-3 are administered DRA to measure success towards reading foundational skills and reading at grade level by the end 3rd grade. The goal is to increase the percent of students who met all DRA targets by 10%, from winter 2022 to winter 2023, with each cohort.

- Kindergarten to 1st grade increased by 14%-exceeding the 10% growth target.
- 2nd to 3rd grade increased by 22%- exceeding the 10% growth target.

A big success is identified by showing all current 3rd grade PLCs, from all schools, met or exceed the growth target. This indicates a solid path towards having 80% of all third grade students reading at grade level in the coming years. Two student groups, White (71%) and R-FEP (92%), exceeded the overall district percentage of 65% of the percent of students meeting all DRA targets.

MEASURES OF ACADEMIC PROGRESS (MAP) | READING & MATH

All students in Grades 1-8 are administered MAP to measure success towards the application of reading comprehension and math skills. Students in Grades 1-2 are administered MAP three times per year (fall, winter and spring) while students in Grades 3-8 are administered MAP only twice (fall and the winter). Students are expected to reach the 60th percentile in both reading and mathematics. The goal is to increase the percentage of students reaching the 60th percentile by 5% from winter 2022 to winter 2023 with each cohort.

In Reading:

- 2nd to 3rd grade increased by 11%- exceeding the 5% target.

In Math:

- 1st to 2nd grade increased by 15%- exceeding the 5% target.
- 2nd to 3rd increased by 7%- exceeding the 5% target.
- 7th to 8th grade increased by 8%- exceeding the 5% target.

The redesignation percentage in 2021 was 3.8% (29/744) while the reclassification in 2022 was 18.3% (137/748) resulting in an increase in reclassification of 14.5% over 2 years. Again, most likely attributed to the return to in-person instruction.

CaISCHLS Survey Data:

We are using data from the 2023 CaISCHLS surveys to reflect progress made on school climate, safety, motivation and well-being. Students in grades 5-8, staff and parents completed these surveys. Overall District strengths are noted in:

- Student and staff safety
- Academic motivation and high expectations
- Caring positive relationships
- Clean and well-maintained facilities
- Teachers are responsive to students' social and emotional needs

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Two student groups have been identified by the state for Differentiated Assistance: Homeless Youth and Students with Disabilities. These two student groups received a rating of "Very Low" or, in some cases, "Very High" in two or more indicators on the 2022 CA Dashboard.

1. Indicator: ACADEMIC-
ELA

"All Students" group- LOW, 10 points below standard
Homeless student group- VERY LOW, 77.1 points below standard
Students with Disabilities student group- VERY LOW, 80.3 points below standard

Mathematics

"All Students" group- LOW, 39.8 points below standard
Homeless student group- VERY LOW, 97.8 points below standard
Students with Disabilities student group- VERY LOW, 100.1 points below standard

2. Indicator: CHRONIC ABSENTEEISM

"All Students" group VERY HIGH, 46.2%
Homeless student group- VERY HIGH, 61.3%
Students w/ Disabilities- VERY HIGH, 53.8%

State Assessment Data Sets, Spring 2019 and Spring 2022

CALIFORNIA DASHBOARD:

No student group showed a 10 point increase in distance from meeting standard in either ELA or math when comparing Dashboard data sets from 2019 to 2022. Key components to improving student achievement will need to be addressed. District improvement efforts include: curriculum implementation, instructional practices, consistent administration of assessments, professional development and a system of interventions. Efforts will be made toward creating a school environment that will support academic growth. Data talks, as well as regular budget reviews will be in place to ensure that resources are reallocated appropriately to effectively address student needs and to facilitate the delivery of support services to all student groups, but in particular students with disabilities and homeless. Academic conferences will continue at all schools that will focus on data review, instructional planning and lesson delivery.

ELPAC: Measures of English Language Proficiency

Across 2021 & 2022 the majority of our English Learners (42%) continued to score at level 3 ("moderately developed"). To reach the criteria for being reclassified to English Proficient, ELs must score at LEVEL 4 ("well developed"). Moving forward, professional development needs to be provided in designated and integrated English Language Development instruction. A stronger understanding of the role of academic language and literacy instruction with content area instruction is needed. In particular, the focus of the support needs to be provided to intermediate and middle school teachers. Effective support and intervention actions will need to be identified to ensure all ELs are demonstrating progress and reaching the district reclassification goal of 100% by the end of 6th grade.

Local Assessment Data Sets, Winter 2022 to Winter 2023

DISTRICT READING ASSESSMENT (DRA)

Continued support will need to be provided with the implementation of SIPPS through an outside source. All teachers will have access to SIPPS coaching cycles and all new teachers will be trained. Testing directions and protocols will be revised to ensure clear administration of

all assessment components. Data talks will take place after each testing period to analyze results to inform teachers and administrators on student progress and effectiveness of programs.

MEASURES OF ACADEMIC PROGRESS (MAP) | READING

All sites will monitor the implementation of instructional time for reading and writing. Additional time will be provided to students participating in an intervention cycle. Continued support similar to the identified needs already stated based on DRA data, cycles of coaching/improvement need to take place at all grade levels and with all departments at the middle school level. Additionally, release time will be needed to help teachers improve their craft. Professional development in the use of effective differentiation strategies is also needed as well as the effective use of the learning continuum.

MEASURES OF ACADEMIC PROGRESS (MAP) | MATH

In the area of mathematics, there is a need to provide continued professional development to support the effective use the core curriculum, deeper understanding of the mathematical practices, current research on effective strategies, identification of support materials for students, teachers, families and administration. Additional support is needed with the analysis of math data and the instructional implications that can be drawn from data sets. Refreshers of math standards, math practices, and both Eureka/CPM pacing guides are needed at all grade levels. Coaching cycles will take place to support the implementation of "Math Talks" in every classroom. Teacher leaders will have access to training such as Building Thinking Classrooms and Math Labs. Professional development in the use of effective differentiation strategies is also needed as well as the effective use of the learning continuum.

Areas of need based on the 2023 CalSCHLS Survey:

- Actively seek the input of parents
- Promote respect of cultural beliefs/practices
- Students' readiness to learn
- Adequate counseling and support services
- Student meaningful participation
- High level of school boredom

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The Galt Joint Union Elementary School District has gathered and synthesized the feedback from school community surveys and multiple stakeholder groups over the last two years to update a three year strategic plan that centers on addressing the needs of the whole child and support for all staff.

GJUESD's two LCAP goals serve to focus our efforts to provide for the social, emotional and academic aspects of learning for children and adults in our community.

1. Engaging learners through a focus on equity, access, and academic rigor with inclusive practices in a variety of environments.

Key actions in this goal area highlight our efforts to increase academic growth and achievement for every learner with a focus on engagement.

- Expanded learning and summer services that prioritize learning acceleration for learners in PreK-8.
- Increase certificated leadership capacity with TOSAs assigned to school sites to support educators and students in the areas of literacy, math and MTSS services.
- Continue to develop and expand the Dual Language Immersion Program preschool-kindergarten.
- Increase partnerships with CORE Learn and Sacramento County Office of Education to provide professional development in literacy and math.
- Continue to allocate funds needed for class size reduction in TK-3.
- Develop an AVID pilot program at one elementary school.
- Provide a variety of robust summer programs at all school sites.
- Increase professional development and training for Special Education Instructional Assistants.
- Professional development related to the math framework and practices to prepare for 2024 math curriculum pilot.
- Increase exploratory classes at the middle school: Career Technical Education (CTE) and art.

2. Promoting whole learner development through social and emotional learning opportunities in a variety of safe and supportive environments.

Key actions in this goal area highlight efforts to advance whole learner education that include partnerships and resources involving:

- Sustaining a social worker or counselor at every school to provide mental health services, social emotional, behavior, and academic supports within the MTSS framework for high-risk students to help ensure whole learner growth.
- Expanded learning enrichment opportunities being offered at every school site in the summer and after school.
- Partnership with Sacramento County Office of Education to provide mental health clinicians.
- Registered Behavior Technicians and Behavior Analysts working with sites teams to identify positive interventions and supports to incorporate to campus systems, classroom systems and for individual students.
- District-wide implement of SEL curriculum.
- Increase partnerships with the Galt Police Department and Galt High School District to increase services provided by School Resource Officers.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

At this time GJUESD has no schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

At this time GJUESD has no schools within the LEA that have been identified for CSI.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

At this time GJUESD has no schools within the LEA that have been identified for CSI.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Numerous educational partner (DAC, DELAC, GEFA, CSEA, Board of Trustees, site SSCs & ELACs, etc.) feedback sessions along with fall and spring school community surveys provided direction for the district as the 3-year LCAP was being developed and now monitored. Themes emerged from educational partner feedback that were incorporated into the LCAP. The District's response to comments after each of the LCAP feedback sessions supports the revision of the LCAP. Parent LCAP feedback sessions were conducted in both English and Spanish. Late afternoon sessions were provided to support parent participation. Parents/caregivers participating in the meetings represented all of our unduplicated learner groups including including English learners, low socioeconomic students, foster youth and special education.

Engagement focus and meeting dates:

1. District Advisory Committee (DAC) Meetings and District English Learning Advisory Committee (DELAC): Priorities discussion and feedback included; CalSCHLS surveys, Social Emotional Learning (SEL), Multi-tiered Systems of Support, Expanded Learning Program ideas, Resources and budget alignment: January 12, 2023; February 9, 2023; March 9, 2023, April 13, 2023; May 11, 2023.
2. Special Education Parent Advisory Committee (PAC): Discussion and feedback mirrored the DAC and DELAC meetings with an additional focus on meeting the needs of students with disabilities: January 19, 2023, March 16, 2023, and May 18, 2023.
3. Board of Trustees: Regular monthly reports with feedback on LCAP goal progress (SBAC & ELPAC results, 2022 Dashboard, local assessment data, chronic absenteeism, CalSCHLS survey data.)
4. DAC/DELAC: CalSCHLS parent/staff/student surveys were shared to gain insights and progress in the following areas: personalization, learning environment, school culture and safety, and school facilities: May 11, 2023.
5. Consulted with GEFA and obtained feedback on priority actions to address learning loss, acceleration, and social emotional learning: May 18, 2023.
6. Consulted with CSEA and obtained feedback on priority actions to address learning loss, acceleration, and social emotional learnings: May 18, 2023.
7. Report on LCAP progress and feedback at Board of Trustees meeting: May 17, 2023.
8. Consulted with Special Education Local Plan Area (SELPA): May 26, 2023.
9. DAC/DELAC: Shared LCAP highlights and summary of feedback: May 11, 2023.

10. Draft LCAP and Parent Budget Summary Overview posted on District's website for public feedback along with voice, text, and email BlackBoard Connect messages sent out to all GJUESD families inviting them to provide LCAP feedback on our District website: June 1, 2023.

11. LCAP Public Board Hearing: June 20, 2023

12. Board of Trustees consideration for approval of the 2022-23 LCAP: June 21, 2023

A summary of the feedback provided by specific educational partners.

Considering the proposed two LCAP goals, ideas and feedback were collected within three theme areas from various educational partner groups.

1. Learner engagement and academic growth
2. Staff growth and motivation
3. Improving student attendance and suspension rates

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

LCAP actions that were influenced by input from educational partners: DAC, DELAC, SpEd PAC, Administrators, Teachers, GEFA, CSEA, Board of Trustees:

1. Learner engagement and academic growth
 - Intervention TOSAs- Support the acceleration of literacy with small group instruction for students identified through the MTSS process.
 - PLC Collaboration (district)- District-wide PLCs can choose to meet together on early release Wednesdays for planning purposes.
 - Bright Future Learning Academy- Home Study program provides online learning, enrichment opportunities and a learning hub for academic support.
 - Dual Language Immersion- Continue to develop the PreK-8 DLI program (Expand to Kinder).
 - Afterschool and Summer Interventions- Prioritize academic support after school and summer acceleration opportunities for high need students.
 - Expanded Learning- homework support and enrichment activities (school year and 30 days during summer).

2. Staff professional growth

- SIPPS early reading - coaching and mentoring support.
- Math Curriculum Pilot 2023-24 - building capacity, research, collaboration.
- Dual Language Immersion - provide BCLAD teachers five days of on-site PD with CBE consultant in year 2 of DLI implementation.
- Step Up to Writing - continue to offer writing professional development in 2023-24.
- Classroom management, behavioral support and student engagement.
- Conferences - providing PLCs opportunities to attend conferences and come back and share with colleagues.

2. Improving student attendance

- School Social Workers & Counselors - support student welfare & attendance at each site.
- Alternative Education Class at middle school - personalized instruction and support in a self-contained classroom setting.
- Bilingual Community Outreach Assistants.- support home-school communication at schools and accompany on home visits.
- Multi-Tiered Systems of Support (MTSS) - prevention-based MTSS model which implements tiered systems of academic, behavioral and social emotional learning support for all students.

Goals and Actions

Goal

Goal #	Description
1	Engaging learners in PreK-8 through a focus on equity, access, and academic rigor with inclusive practices in a variety of learning environments.

An explanation of why the LEA has developed this goal.

1. GJUESD strives to meet the diverse needs of every student through impactful teaching practices, high standards, equitable resources and standards-aligned curriculum. The District is committed to providing teachers, specialists and support staff high-quality professional development to meet the needs of all students. Local and state assessment data demonstrates the need to close the achievement gap for students with disabilities (SwD), English learners (ELs) and homeless. This achievement gap is evident by the "Points Below Standard" reflected on the 2022 CA Dashboard/Mathematics: All Students= 39.9, SwD= 100.7, ELs= 78.7, Homeless= 97.8; and also by the "Points Below Standard" reflected on the 2022 CA Dashboard/ELA: All Students= 10.2, SwD= 81.6, ELs= 48.7, Homeless= 77.1.
2. Input from educational partners has identified a need to adopt a math standards-aligned curriculum that is rigorous and accessible to all student groups. Professional development continues to be a need in the area of math instruction. Districtwide 35% of all 1st-8th grade students are meeting/exceeding the 60th percentile for math on winter MAP assessment.
3. To ensure English learners have access to curriculum and instruction, the District will support further development and implementation of research based English Language Development instructional strategies. Districtwide 51.1% of English learners are making Annual Progress in learning English as measured by ELPAC (2022 CA DASHBOARD).
4. The District is committed to engaging learners by providing more opportunities and student choice. Middle school students will have more opportunities for exploratory classes and elementary students will be provided more opportunities in the area of art and music education.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
English learner enrollment in	2020-21 SIS Data Total enrollment = 200	2021-22 SIS Data Total enrollment = 171	2022-23 SIS Data Preschool (ages 0-5):		2023-24 SIS Data

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
PreKindergarten will increase 5% each year.	Total EL enrollment = 85 (43%)	Total EL enrollment = 80 (47%)	Total enrollment = 248 Total EL enrollment = 104 (42%) Transitional kinder: Total enrollment = 96 Total EL enrollment = 32 (33%)		Total EL enrollment = 58%
PreK Dual language learners meeting Kindergarten Readiness benchmarks will increase 10% or greater each year.	Spring 2021 Kinder Readiness Assessments: 1. 49% of all PreK students met all Kinder Readiness Benchmarks 2. 25% of PreK Dual language learners met all Kinder Readiness Benchmark	New Baseline Spring 2022 (PreK Benchmarks have been realigned with kinder readiness skills) School Readiness Assessments: 1. 55% of all Preschool students met 80-100% of Kinder Readiness Benchmarks 2. 51% of dual language learners met 80-100% of Kinder Readiness Benchmarks	School Readiness Assessments: 1a. % of all Preschool & TK students meeting Kinder Readiness Benchmarks: Letter Names PS Upper 57%; TK 75% Letter Names PS Lower: 37%; TK 67% Number Identification: PS 52%; TK 83% Rote counting: PS 69%; TK 75% 1:1 Correspondence: PS 89%; TK 92% Name Writing: PS 100%; TK 88% 1b. % of Preschool & TK dual language learners meeting Kinder Readiness Benchmarks:		2023-24 1. 79% of all Preschool students met all Kindergarten Readiness Benchmarks 2. 55% of Preschool ELs will meet the Kindergarten Readiness Benchmarks

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			Letter Names Upper: PS 39%; TK 77% Letter Names Lower: PS 39%; TK 68% Number Identification: PS 50%; TK 77% Rote counting: PS 61%; TK 53% 1:1 Correspondence: PS 88%; TK 85% Name Writing: PS 100%; TK 95%		
School Readiness direct services to families will increase by at least 100 families each year.	2020-21 First 5 Data: 195 unduplicated families were served	2021-22 First 5 Data: 227 unduplicated families were served	2022-23 First 5 Data: 256 unduplicated families were served		2023-24 495 families served by School Readiness
The number of all K-3rd grade students meeting/exceeding all benchmarks on the District Reading Assessment (DRA) will increase by 10% each year.	Baseline Spring 2021 DRA: TK/K = 63% 1st = 51% 2nd = 51% 3rd = Did not collect All Students = 44% Did not disaggregate DRA data by student group.	Winter 2022 DRA: TK/K = 52% 1st = 49% 2nd = 47% 3rd = 59% All Students = 51% White = 50% Hispanic = 48% Low SES = 45% Students with Disabilities = 36% English Learners = 44%	Winter 2023 DRA: K= 73% 1st = 66% 2nd = 53% 3rd = 67% All Students = 65% White = 71% Hispanic = 62% Low SES = 60% Students with Disabilities = 51% English Learners = 55% Reclassified ELs = 92%		Winter 2024 DRA: K= 93% 1st= 81% 2nd= 81% 3rd= 79% All K-3 Students= 81% White = 70% Hispanic = 68% Low SES = 65% Students with Disabilities = 56% English Learners = 64%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
					Reclassified ELs = 97%
The number of 1st-8th grade students in each student group meeting/exceeding the 60th percentile for Math on winter MAP will increase at least 5% each year.	<p>MAP- MATH Spring 2021: Total 1st-6th grade student groups meeting/exceeding the 60th percentile</p> <p>All students= 27% White = 52% Hispanic = 18% Low SES = 17% Students with Disabilities = 13% Current English Learners = 10% Reclassified ELs = 24%</p> <p>All students by grade level: 1st = 33% 2nd = 30% 3rd = 27% 4th = 26% 5th = 25% 6th = 24% 7th = 24% 8th = 25%</p>	<p>MAP- MATH Winter 2022: Total 1st-8th grade student groups meeting/exceeding the 60th percentile:</p> <p>All Students= 31% White= 43% Hispanic= 27% Low SES= 22% Students with Disabilities= 22% Current English Learners= 9% Reclassified ELs= 42%</p> <p>All students by grade level: 1st = 25% 2nd = 40% 3rd = 42% 4th = 31% 5th = 32% 6th = 29% 7th = 23% 8th = 27%</p>	<p>MAP- MATH Winter 2023: Total 1st-8th grade student groups meeting/exceeding the 60th percentile:</p> <p>All Students= 35% White= 47% Hispanic= 28% Low SES= 28% Students with Disabilities= 24% Current English Learners= 12% Reclassified ELs= 46%</p> <p>All students by grade level: 1st = 26% 2nd = 40% 3rd = 47% 4th = 36% 5th = 27% 6th = 32% 7th = 34% 8th = 43%</p>		<p>MAP- MATH Winter 2024 Student groups 4th-8th. Total: 4th-8th grade student groups meeting/exceeding the 60th percentile:</p> <p>All Students= 42% White = 67% Hispanic = 33% Low SES = 32% Students with Disabilities = 28% Current English Learners = 25% Reclassified English Learners = 39%</p> <p>Student cohort groups by grade level meeting/exceeding the 60th percentile:</p> <p>1st = 48% 2nd = 45% 3rd = 42% 4th = 41% 5th = 40%</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
					6th = 39% 7th = 39% 8th = 40%
The number of 1st-8th grade students in each student group meeting/exceeding the 60th percentile for Reading on spring MAP will increase at least 5% each year.	<p>MAP- READING Spring 2021: Total 1st-6th grade student groups meeting/exceeding the 60th percentile:</p> <p>All students = 34% White = 46% Hispanic = 26% Low SES = 26% Students with Disabilities = 16% Current English Learners = 15% Reclassified ELs = 37%</p> <p>All students by grade level: 1st = 31% 2nd = 28% 3rd = 35% 4th = 44% 5th = 38% 6th = 36% 7th = 28% 8th = 29%</p>	<p>MAP- READING Winter 2022: Total 1st-8th grade student groups meeting/exceeding the 60th percentile:</p> <p>All Students= 37% White= 49% Hispanic= 30% Low SES= 29% Students with Disabilities= 25% Current English learners= 10% Reclassified ELs= 56%</p> <p>All students by grade level: 1st = 34% 2nd = 42% 3rd = 46% 4th = 34% 5th = 46% 6th = 41% 7th = 25% 8th = 31%</p>	<p>MAP- READING Winter 2023: Total 1st-8th grade student groups meeting/exceeding the 60th percentile:</p> <p>All Students= 40% White= 53% Hispanic= 33% Low SES= 33% Students with Disabilities= 28% Current English learners= 13% Reclassified ELs= 55%</p> <p>All students by grade level: 1st = 30% 2nd = 34% 3rd = 53% 4th = 37% 5th = 39% 6th = 45% 7th = 42% 8th = 41%</p>		<p>MAP- READING Winter 2024 Student groups 4th-8th. Total: 4th-8th grade student groups meeting/exceeding the 60th percentile:</p> <p>All Students = 49% White = 61% Hispanic = 41% Low SES = 41% Students with Disabilities = 31% Current English Learners = 30% Reclassified English Learners = 52%</p> <p>Student cohort groups by grade level meeting/exceeding the 60th percentile: 1st = 46% 2nd = 43% 3rd = 50% 4th = 59% 5th = 53% 6th = 51% 7th = 43%</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
					8th = 44%
On the CA School Dashboard, all student groups will demonstrate at least a 10 point increase in meeting distance from standard in Mathematics.	<p>Fall 2019 CA Dashboard MATHEMATICS</p> <p>All students: YELLOW 25.8 points below standard Increased 6.6 Points</p> <p>White: GREEN 6.4 points above standard Increased 12 points</p> <p>Hispanic: YELLOW 44.5 points below standard Increased 4.2 Points</p> <p>Socioeconomically Disadvantaged: YELLOW 46.6 points below standard Increased 6.1 Points</p> <p>Students w/ Disabilities: ORANGE 95.5 points below standard Increased 24.2</p>	N/A for 2021-22	<p>Fall 2022 CA Dashboard MATHEMATICS</p> <p>All students: 39.9 points below standard</p> <p>White: 12.6 points below standard</p> <p>Hispanic: 57.2 points below standard</p> <p>Homeless: 97.8 points below standard</p> <p>Socioeconomically Disadvantaged: 59.7 points below standard</p> <p>Students w/ Disabilities: 100.7 points below standard</p> <p>English Learners: 78.1 points below standard</p>		<p>Fall 2024 CA Dashboard</p> <p>All students: GREEN 4.2 points above standard</p> <p>White: BLUE 23.6 points above standard</p> <p>Hispanic: GREEN 14.5 points below standard</p> <p>Homeless: 87.8 points below standard</p> <p>Socioeconomically Disadvantaged: GREEN 16.6 points below standard</p> <p>Students w/ Disabilities: YELLOW 65.5 points below standard</p> <p>All English Learners: GREEN</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>English Learners: YELLOW 63.9 points below standard Increased 7.2 points</p> <p>**EL Comparisons** Current English Learners: 84.2 points below standard Increased 10.9 Points</p> <p>Reclassified English Learners: 39.1 points below standard Increased 9.8 Points</p> <p>English Only: 9.6 points below standard Increased 7.1 points</p>		<p>**EL Comparisons** Current English Learners: 107.6 points below standard</p> <p>Reclassified English Learners: 33.2 points below standard</p> <p>English Only: 28.4 points below standard</p>		<p>33.9 points below standard</p> <p>**EL Comparisons** Current English Learners: 54.2 points below standard</p> <p>Reclassified English Learners: 9.1 points below standard</p> <p>English Only: 21 points above standard</p>
On the CA School Dashboard, all student groups will demonstrate at least a 10 point increase in meeting distance from standard in English Language Arts.	<p>Fall 2019 CA Dashboard ENGLISH LANGUAGE ARTS</p> <p>All students: YELLOW 3.9 points below standard Maintained 2.8 Points</p> <p>White: GREEN</p>	N/A for 2021-22	<p>Fall 2022 CA Dashboard ENGLISH LANGUAGE ARTS</p> <p>All students: 10.2 points below standard</p> <p>White: 11.8 points above standard</p>		<p>Fall 2024 CA Dashboard</p> <p>All students: GREEN 26.1 points above standard</p> <p>White: BLUE 52.5 points above standard</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>22.5 points above standard Increased 4.5 points</p> <p>Hispanic:ORANGE 20.3 points below standard Maintained 1.9 points</p> <p>Socioeconomically Disadvantaged ORANGE 24.5 points below standard Maintained 2.9 points</p> <p>Students with Disabilities: ORANGE 77.3 points below standard Increased 12.6 points</p> <p>All English Learners: YELLOW 41.6 points below standard Increased 5 points</p> <p>**EL Comparisons** Current English Learners: 72.7 points below standard Increased 11.5 points</p>		<p>Hispanic: 25.2 points below standard</p> <p>Homeless: 77.1 points below standard</p> <p>Socioeconomically Disadvantaged: 30.4 points below standard</p> <p>Students with Disabilities: 81.6 points below standard</p> <p>All English Learners: 48.7 points below standard</p> <p>**EL Comparisons** Current English Learners: 82.8 points below standard</p> <p>Reclassified English Learners: 3.2 above standard</p> <p>English Only:</p>		<p>Hispanic: GREEN 10 points above standard</p> <p>Homeless: 67.1 points below standard</p> <p>Socioeconomically Disadvantaged: GREEN 5.5 points above standard</p> <p>Students with Disabilities: YELLOW 47.3 points below standard</p> <p>All English Learners: GREEN 1.6 points below standard</p> <p>**EL Comparisons** Current English Learners: 42.7 points below standard</p> <p>Reclassified English Learners: 26.5 points above standard</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Reclassified English Learners: 3.5 points below standard Increased 8.1 points English Only: 10.9 points above standard Maintained 2.6 Points		.4 points above standard		English Only: 40.9 points above standard
The participation rate of 3rd-8th grade students on IEPs taking the the Math & ELA CAASPP will meet or exceed 95%.	Fall 2019 CA Dashboard SPED PARTICIPATION RATE ELA Participation Rate= 94% Math Participation Rate= 94%	N/A for 2021-22	Fall 2022 CA Dashboard SPED PARTICIPATION RATE ELA Participation Rate= 94% Math Participation Rate= 94%		Fall 2024 CA Dashboard ELA & Math = 95% or greater
English learners making Annual Progress in learning English as measured by ELPAC will increase at least 7% on the CA State Dashboard each year.	Fall 2019 CA Dashboard ELPAC English Learner Progress = 48.1% (Medium)	N/A for 2021-22	Fall 2022 CA Dashboard ELPAC English Learner Progress = 51.1% (Medium)		Fall 2024 CA Dashboard English Learner Progress = 69.1% or greater
District English learner reclassification rate will increase at least 3% each year.	2019-20 CALPADS Data R-FEP rate = 7%	2020-21 CALPADS Data R-FEP rate = 3.8%	2021-22 CALPADS Data R-FEP rate= 18.3%		2023-24 District Data District R-FEP rate = 16% or greater

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Students taught with CCSS aligned ELA, Math, ELD & NGSS curriculum and supplemental bridge resources will be maintained at 100%.	2020-21 District Data CCSS aligned curriculum= 100%	2021-22 District Data CCSS aligned curriculum= 100%	2022-23 District Data CCSS aligned curriculum= 100%		2023-24 District Data Maintained 100%
District-wide, at least 65% of the students served in summer school programs will be students from our unduplicated student groups (Low SES, EL, foster).	2021 Summer School Program Unduplicated Percentages: District = 61.5% GES- 30% VO- 91% RO- 67.6% LC- 40.4% MRE- 49% MMS- 91%	2022 Summer School Program Unduplicated Percentages: District = 243/285 85% LC 30 /40 = 75% MRE 26 /36 = 72% RO 45 /57 = 79% VO 75 /81 = 93% GES 33 /40 = 83% MMS- N/A	2023 Summer Program Unduplicated Percentages: TBD		2023-24 Summer Program Unduplicated Percentages: District= 65% or higher GES- 50% VO- 91% RO- 67.6% LC- 50.4% MRE- 49% MMS- 91%
Misassignments of teachers will remain at 0.	2020-21 CALPADS Misassignments= 0	2021-22 CALPADS Misassignments= 2	2022-23 CALPADS Misassignments= TBD		2023-24 CALPADS Misassignments 0
All teachers will have access to professional development that focuses on literacy, well-being and equitable practices- Will be maintained at 100%.	2020-21 District Data Access to professional development= 100%	2021-22 District Data Access to professional development= 100%	2022-23 District Data Access to professional development= 100%		2023-24 District Data Maintained at 100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parents of unduplicated students will be represented at all stakeholder meetings (DAC, ELAC, DELAC, listening circles, surveys, and teacher/parent talks) to promote parent participation in programs for unduplicated students.	2020-21 District Data Representation all education partner meetings= MET	2021-22 District Data Representation all education partner meetings= MET	2022-23 District Data Representation all education partner meetings= MET		2023-24 District Data MET
At least five opportunities for stakeholder participation and involvement in the district's LCAP process to provide feedback will be provided by the district in both English and Spanish (DAC, DELAC, SpEd PAC).	2020-21 District Data education partner participation= MET	2021-22 District Data education partner participation= MET	2022-23 District Data education partner participation= MET		2023-24 District Data MET
Parent CaISCHLS survey will be completed by a minimum of 750 families with an increase of 5% each year.	2021 CaISCHLS Parent Survey Responses= 862	2022 CaISCHLS Parent Survey Responses= 402	2023 CaISCHLS Parent Survey Responses= 485		2023-24 CaISCHLS Parent Survey Responses = 991 or greater

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent use of SIS Parent Portal will increase 5% annually.	2020-21 SIS Data (new SIS system fall 2021)	2021-22 Parent Vue Data in Synergy Baseline= 67%	2022-23 Parent Vue Data in Synergy 64% of parents are using Parent Vue		2023-24 SIS Data Parent use of SIS Parent Portal= 77%

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Pre-Kindergarten Program	Prioritize the enrollment of English learners, low socio-economic, foster, homeless and students with disabilities in the 3-4 year old preschool and transitional kindergarten program.	\$1,866,368.77	Yes
1.2	School Readiness Services	Fairsite provides direct services to high needs families through a comprehensive School Readiness (health screenings, parent education, literacy) and a home visitation program.	\$319,475.13	Yes
1.3	High Quality Certificated TK-8 Staffing	Attract and retain TK-8 certificated staffing for regular and special education classrooms.	\$15,393,272.33	No
1.4	Specialized Certificated Support	Provide specialized support with an emphasis on building more inclusive environments by providing each school with a Resource Specialist teacher. All intern teachers and teachers in the Induction Program will be provided with a mentor to support professional growth.	\$276,025.75	Yes
1.5	Administrative Staffing for Instructional Quality	School administration staffing to prioritize high quality instructional programs at the site and district level.	\$2,029,199.05	No

Action #	Title	Description	Total Funds	Contributing
1.6	Class Size Reduction	Further reduce TK-3 class size to 20:1 to more effectively implement services for high needs learners through increased time for personalized instruction and support for individual growth accomplishment in reading, mathematics and English Language Development.	\$1,386,476.83	Yes
1.7	AVID Program at Middle School	Further support the implementation of an AVID program at the middle school targeting high needs students with a focus on college pathways and explore expanding AVID into the elementary schools for 6th graders.	\$78,562.24	Yes
1.8	After school acceleration blocks and a summer school program	Prioritize academic support after school and summer acceleration opportunities for high need students; including learners with disabilities at elementary and middle school.	\$635,952.00	No
1.9	Instructional Assistant (IA) Intervention & Support	Provide IA support for high needs students in early reading and with additional personalized bilingual IA support for English learners in grades TK-3 and newcomers in grades 4th-8th.	\$892,915.52	Yes
1.10	Mainstreaming and Inclusive Practices for Students with Disabilities	Increase access and inclusion for learners with special education services through instructional assistant support during mainstreaming; increasing early intervention efforts at the prekindergarten level through a home visitation program and the expansion of a full inclusion model.	\$2,052,596.72	No
1.11	Dual Language Immersion (DLI) Program and newcomer supports	Continue to develop the PreK-8 DLI program and provide professional development to BCLAD teachers; support newcomers in grades 4-8 with bilingual instructional assistants.	\$1,118,888.32	Yes

Action #	Title	Description	Total Funds	Contributing
1.12	Academic Conferences	Continue to hold academic conferences with grade level teams to analyze and review student data, deliver coordinated professional learning with content connections for MTSS, and plan for strategic/intensive supports. Academic/Data TOSA will support data analysis and planning for equitable student supports.	\$185,828.76	No
1.13	Literacy Instruction and Intervention	Support the acceleration of literacy with small group instruction for students identified through the MTSS process and co-teaching/modeling in classrooms using intervention TOSAs at each K-6 elementary school.	\$631,320.87	No
1.14	Professional Learning	Certificated and classified staff participate in professional learning important to improving student achievement and increasing capacity building related to curriculum, instruction, assessment, acceleration and data analysis. Continued support will be provided with the implementation of support for social emotional learning. Various opportunities for collaboration will be in place to share strategies which produce the most profound impact on students who are not yet meeting district targets and meeting grade level standards.	\$250,000.00	No
1.15	Home Learning Academy	Bright Future Home Learning Academy provides in-person and online learning for students, enrichment opportunities and a learning hub for academic support.	\$146,609.13	No
1.16	Core Curriculum Sufficiency	Continue to ensure that all students have access to materials aligned to California content standards and that all general education and special education teachers have the needed instructional resources. Implement a math pilot to prepare for the 2024 math adoption.	\$270,000.00	No

Action #	Title	Description	Total Funds	Contributing
1.17	Supplemental Curriculum and Online Resources for High Needs Learners	Increase equity and access to resources for English learners, low income, homeless and foster youth. Continue to support individual learning pathways through online learning courseware.	\$615,108.00	Yes
1.18	Access to Technology	Provide 1-to-1 student mobile devices and classroom technology to strengthen youth voice and choice in blended learning environments and innovation opportunities and ensure availability of wifi for students with little or no internet access at home.	\$482,072.39	No
1.19	Parent Engagement and Leadership Development	Increase parent engagement and participation in their children's education, improve home-school communication and provide parent education for College and Career Readiness.	\$355,875.77	Yes
1.20	Additional Transportation Services	Provide transportation support services to increase student access for additional middle school route, after school programs and summer learning opportunities.	\$84,747.42	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

None at this time.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

One of the overarching differences is that salaries related to this goal received an 8% increase after the LCAP adoption. Summer school for June 2023 will be a larger program than planned originally. Additional resources were spent on Early Prevention and Intervention. Increases in Special Education enrollment created a need for additional instructional assistants. Only one Home Learning Academy teacher was hired, not two. Additional one-time funding was used to increase the number of chromebooks refreshed.

An explanation of how effective the specific actions were in making progress toward the goal.

Multiple actions related to staffing (certificated and classified), professional development and resources contributed to student progress in English proficiency, ELA and Math as demonstrated by the positive growth:

- When comparing ELPAC, the data shows an increase in 2-year same cohort growth= 5th grade 17% to 27% (+10%), 6th grade 17% to 44% (+27%), 7th grade 21% to 36% (+15%).
- District Reading Assessments: All current 3rd grade classes, from all schools, met or exceeded the growth target.
- MAP Reading: 2nd to 3rd grade increased by 11% exceeding the 5% target.
- MAP Math: 1st to 2nd grade increased by 15%; 2nd to 3rd increased by 7%; 7th to 8th grade increased by 8%.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Metric deleted:- art education: Healthy HeARTs program was moved to afterschool- expanded learning

Metric moved- Facilities metrics (Williams & FIT reports) were moved from Goal 1 to Goal 2 after Goal 2 was revised to include: "in a variety of safe and supportive environments"

Metric revised- Dashboard Metrics- added Homeless student group to metrics

Metric revised- Parent use of SIS Parent Portal was revised due to no baseline the first year of LCAP

Actions deleted and renumbered:

1.3 Early Prevention & Intervention - was combined with action 1.2 (School Readiness Services) and action 1.10 (Mainstreaming and Inclusive Practices for Students with Disabilities)

1.13 English Learner Newcomer Support - combined with 1.11 (revised to read: Dual Language Immersion (DLI) Program and newcomer supports)

Action title changes:

1.13 Early Reading Instruction title was revised to Literacy Instruction and Intervention

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Promoting PreK-8 whole learner development through social and emotional learning opportunities in a variety of safe and supportive environments.

An explanation of why the LEA has developed this goal.

A key component of student success requires an intentional focus on the Social Emotional Learning (SEL) for students. SEL creates a process through which students acquire and effectively apply knowledge, positive outlook and the skills needed for goal setting, positive relationships and responsible decisions.

Data demonstrates the need to support specific student groups to increase meaningful engagement and participation in school: Hispanic, students with disabilities (SwD), and homeless. These student groups have higher rates for chronic absenteeism and suspensions.

- Chronic Absenteeism Rate from the 2022 CA Dashboard: All students= 46.2%, Hispanic= 48.6%, SwD= 53.8%, Homeless= 61.3%.
- Suspension Rate from the 2022 CA Dashboard: All students= 1.7%, Hispanic= 1.9%, SwD= 3%, Homeless= 0%.
- District Expulsion Data (number of students expelled in the 2022-23 school year): All students= 5; Hispanic = 5.

All educational partners (DAC, DELAC, SpEd PAC, Admin., etc.) have identified the need to make Social and Emotional Learning (SEL) a priority and integrated throughout the school day. All students will be receiving SEL support through the Second Step curriculum adoption.

The District continues to support SEL with additional support staff: counselors, social workers, mental health clinicians and behavior support staff.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Overall daily District attendance will be maintained at 96% or greater.	2019-20 Average Daily Attendance (ADA)= 95.2%	2020-21 Average Daily Attendance (ADA)= No Data 2021-22 Average Daily Attendance	2022-23 Average Daily Attendance (ADA)= 93% as of May 2023		2024 Average Daily Attendance (ADA) District ADA= 96% or greater

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		(ADA)= 87.3% as of May 2022			
Chronic absenteeism will decrease by 1% or greater for every student subgroup.	<p>2019 CA Dashboard: % Chronically Absent</p> <p>All students: 11.6% Student Groups: English Learners: 11.5% Students w/ Disabilities: 17.7% Socioeconomically Disadvantaged: 14.2% Hispanic: 12.4% White: 10.3%</p>	<p>CA Dashboard- No data for 2020 or 2021 % Chronically Absent</p> <p>2021-22 Local Data in Synergy District- 28% GES- 34% VO- 30% RO- 23% LC- 29% MRE- 21% MMS- 29%</p>	<p>2022 CA Dashboard % Chronically Absent</p> <p>All Students: 46.2% - Very High Student Groups English Learners: 46.1% Students with Disabilities: 53.8% Socioeconomically Disadvantaged: 50.5% Homeless: 61.3% Hispanic: 48.6% White: 44.8%</p>		<p>2024 CA Dashboard: % Chronically Absent</p> <p>All students: 8.6% English Learners: 8.5% Students w/ Disabilities: 14.7% Socioeconomically Disadvantaged: 11.2% Homeless: 11.2% Hispanic: 9.4% White: 7.3%</p>
The suspension rate will decrease by 0.1% or greater for every student subgroup.	<p>2019 CA Dashboard: Percent Suspended at Least 1 Day</p> <p>All students: 3% English Learners: 1.8% Students w/ Disabilities: 4.7% Socioeconomically Disadvantaged: 3.7% Hispanic: 3.4% White: 2.4%</p>	<p>CA Dashboard- No data for 2020 & 2021 Percent Suspended at Least 1 Day</p> <p>2021-22 District Data: District- 2% GES- .4% VO- 2% RO- .5% LC- .4% MRE- 1% MMS- 5%</p>	<p>2022 CA Dashboard Percent Suspended at Least 1 Day</p> <p>All Students: 1.7% English Learners: 1.4% Students with Disabilities: 3% Socioeconomically Disadvantaged: 1.8% Homeless: 0% Hispanic: 1.9% White: 1.6%</p>		<p>2024 CA Dashboard: Percent Suspended at Least 1 Day</p> <p>All students: 1.5% English Learners: 5% Students w/ Disabilities: 1.7% Socioeconomically Disadvantaged: 1.5% Homeless: 1.5% Hispanic: 1.5% White: 2%</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
The expulsion rate will decrease by 0.1% or greater for every subgroup.	2020-21 CDE DataQuest All students: 0 White: 0 Hispanic: 0 Low SES: 0 Homeless: 0 Students w/ Disabilities:0 English Learners: 0	2021-2022 CDE DataQuest All Students: 5; rate: 0.1% White: 0; rate: 0% Hispanic: 5; rate: 0.2% Low SES: 3; rate: 0.1% Homeless: 0; rate: 0% Students with Disabilities: 1; rate: 0.2% English Learners: 1; rate: 0.1%	2022-23 District Data: All Students: 5 White: 0 Hispanic: 5 Low SES: 5 Homeless: 0 Students with Disabilities: 0 English Learners: 1		2023-24 CDE DataQuest All students: 0 White: 0 Hispanic: 0 Low SES: 0 Homeless: 0 Students w/ Disabilities:0 English Learners: 0
The middle school dropout rate will be maintained at 0% for all student subgroups.	2020-21 District Data All Students: 0 White: 0 Hispanic: 0 Socioeconomically Disadvantaged: 0 Homeless:0 Students with Disabilities:0 English Learners:0	2021-22 District Data All Students: 0 White: 0 Hispanic: 0 Socioeconomically Disadvantaged: 0 Homeless:0 Students with Disabilities:0 English Learners:0	2022-23 District Data All Students: 0 White: 0 Hispanic: 0 Socioeconomically Disadvantaged: 0 Homeless:0 Students with Disabilities:0 English Learners:0		2023-24 District Data All Students: 0 White: 0 Hispanic: 0 Socioeconomically Disadvantaged: 0 Homeless:0 Students with Disabilities:0 English Learners:0
Safety and School Connectedness:	2021 CaISCHLS Parent Survey Data:	2022 CaISCHLS Parent Survey Data:	2023 CaISCHLS Parent Survey Data:		2024 CaISCHLS Parent Survey Data:

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Percentage of parents responding Strongly Agree on the annual CalSCHLS survey will increase at least 5% in areas that are below 50%.	<p>Percentage responding "STRONGLY AGREE"</p> <p>This school...</p> <p>Encourages me to be an active partner. Elementary: 37% Middle: 22%</p> <p>Makes me feel welcome to participate. Elementary: 35% Middle: 19%</p> <p>Supports student learning environment: Elementary: 34% Middle: 21%</p> <p>Is a safe place for my child. Elementary: 46% Middle: 30%</p> <p>Has adults who really care about students. Elementary: 41% Middle: 24%</p> <p>Communicates with parents about school. Elementary: 46%</p>	<p>Percentage responding "STRONGLY AGREE"</p> <p>Elementary parent responses: 327 Middle School parent responses: 75</p> <p>This school...</p> <p>Encourages me to be an active partner. Elementary: 33% Middle: 27%</p> <p>Makes me feel welcome to participate. Elementary: 31% Middle: 16%</p> <p>Supports student learning environment: Elementary: 31% Middle: 23%</p> <p>Is a safe place for my child. Elementary: 40% Middle: 23%</p> <p>Has adults who really care about students. Elementary: 40%</p>	<p>Percentage responding "STRONGLY AGREE"</p> <p>Elementary parent responses: 389 Middle School parent responses: 96</p> <p>This school...</p> <p>Encourages me to be an active partner. Elementary: 43% Middle: 10%</p> <p>Makes me feel welcome to participate. Elementary: 46% Middle: 5%</p> <p>Supports student learning environment: Elementary: 43% Middle: 13%</p> <p>Is a safe place for my child. Elementary: 45% Middle: 6%</p> <p>Has adults who really care about students. Elementary: 49%</p>		Percentage of parents responding Strongly Agree on all responses on the annual CalSCHLS Survey is at 50% or higher.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>Middle: 22%</p> <p>Treats all students with respect. Elementary: 45% Middle: 34%</p> <p>Has clean and well-maintained facilities. Elementary: 44% Middle: 28%</p>	<p>Middle: 21%</p> <p>Communicates with parents about school. Elementary: 48% Middle: 27%</p> <p>Treats all students with respect. Elementary: 40% Middle: 28%</p> <p>Has clean and well-maintained facilities. Elementary: 35% Middle: 24%</p>	<p>Middle: 11%</p> <p>Communicates with parents about school. Elementary: 53% Middle: 22%</p> <p>Treats all students with respect. Elementary: 50% Middle: 19%</p> <p>Has clean and well-maintained facilities. Elementary: 46% Middle: 14%</p>		
<p>Safety and School Connectedness: Percentage of students in grades 5-8 responding, “Yes, most or all of the time” on the annual CalSCHLS survey will increase at least 5% each year in areas that are below 80%.</p>	<p>2021 CalSCHLS Data: Percentage of students that participated in the survey: Grade 5 = 26%, Grade 6 = 24%, Grade 7 = 77%, Grade 8 = 74%</p> <p>Percentage responding “YES, MOST OR ALL OF THE TIME”</p> <p>Students feel connected to school:</p>	<p>2022 CalSCHLS Data: Percentage of students that participated in the survey: Grade 5 = 54%, Grade 6 = 50%, Grade 7 = 61%, Grade 8 = 69%</p> <p>Percentage responding “YES, MOST OR ALL OF THE TIME”</p> <p>Students feel connected to school:</p>	<p>2023 CalSCHLS Data: Percentage of students that participated in the survey: Grade 5 = 59%, Grade 6 = 69%, Grade 7 = 63%, Grade 8 = 70%</p> <p>Percentage responding “YES, MOST OR ALL OF THE TIME”</p> <p>Students feel connected to school:</p>		<p>2024 CalSCHLS Data: Percentage of students in grades 5-8 responding “Yes, most or all of the time” for all responses on the annual CalSCHLS survey will have increased by 15%</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Grade 5 = 74%, Grade 6 = 77%, Grade 7 = 63%, Grade 8 = 60%	Grade 5 = 70%, Grade 6 = 67%, Grade 7 = 63%, Grade 8 = 55%	Grade 5 = 73%, Grade 6 = 67%, Grade 7 = 51%, Grade 8 = 52%		
	Students are academically motivated: Grade 5 = 77%, Grade 6 = 77%, Grade 7 = 63%, Grade 8 = 60%	Students are academically motivated: Grade 5 = 81%, Grade 6 = 76%, Grade 7 = 67%, Grade 8 = 63%	Students are academically motivated: Grade 5 = 86%, Grade 6 = 80%, Grade 7 = 61%, Grade 8 = 62%		
	Students have a caring adult in school: Grade 5 = 78%, Grade 6 = 77%, Grade 7 = 67%, Grade 8 = 59%	Students have a caring adult in school: Grade 5 = 70%, Grade 6 = 65%, Grade 7 = 58%, Grade 8 = 54%	Students have a caring adult in school: Grade 5 = 69%, Grade 6 = 68%, Grade 7 = 53%, Grade 8 = 59%		
	Students have social and emotional learning supports: Grade 5 = 79%, Grade 6 = 83%, Grade 7 = 64%, Grade 8 = 58%	Students have social and emotional learning supports: Grade 5 = 74%, Grade 6 = 71%, Grade 7 = 67%, Grade 8 = 64%	Students have social and emotional learning supports: Grade 5 = 73%, Grade 6 = 73%, Grade 7 = 49%, Grade 8 = 49%		
	My school has an anti-bullying climate: Grade 5 = 78%, Grade 6 = 75%, Grade 7 = 48%, Grade 8 = 37%	My school has an anti-bullying climate: Grade 5 = 75%, Grade 6 = 70%, Grade 7 = 43%, Grade 8 = 38%	My school has an anti-bullying climate: Grade 5 = 74%, Grade 6 = 73%, Grade 7 = 34%, Grade 8 = 36%		
	I feel safe at school:	I feel safe at school:	I feel safe at school:		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>Grade 5 = 84%, Grade 6 = 83%, Grade 7 = 69%, Grade 8 = 64%</p> <p>Cyberbullying is a problem: Grade 5 = 10%, Grade 6 = 14%, Grade 7 = 19%, Grade 8 = 23%</p>	<p>Grade 5 = 72%, Grade 6 = 73%, Grade 7 = 60%, Grade 8 = 61%</p> <p>Cyberbullying is a problem: Grade 5 = 27%, Grade 6 = 21%, Grade 7 = 31%, Grade 8 = 36%</p>	<p>Grade 5 = 81%, Grade 6 = 68%, Grade 7 = 44%, Grade 8 = 66%</p> <p>Cyberbullying is a problem: Grade 5 = 16%, Grade 6 = 24%, Grade 7 = 32%, Grade 8 = 30%</p>		
<p>Percentage of staff responding "Strongly Agree" on the annual CalSCHLS survey will increase at least 5% each year in areas that are below 50%. Staff participation in the survey will increase by 50%.</p>	<p>2021 CalSCHLS Data: 59% of staff participated in the survey.</p> <p>Percentage of staff responding "Strongly Agree"</p> <p>Caring adult relationships: Elementary = 57%, Middle = 45%</p> <p>Promotion of parental involvement: Elementary = 45%, Middle = 27%</p>	<p>2022 CalSCHLS Data: 27% of staff participated in the survey.</p> <p>Percentage of staff responding "Strongly Agree"</p> <p>Caring adult relationships: Elementary = 52%, Middle = 32%</p> <p>Promotion of parental involvement: Elementary = 42%, Middle = 20%</p>	<p>2023 CalSCHLS Data: 51% of staff participated in the survey.</p> <p>Percentage of staff responding "Strongly Agree"</p> <p>Caring adult relationships: Elementary = 51%, Middle = 34%</p> <p>Promotion of parental involvement: Elementary = 44%, Middle = 27%</p>		<p>2024 CalSCHLS Data: At least 75% of staff will participate in the survey. Staff responding "Strongly Agree" for all responses on the annual CalSCHLS survey will increase by 15%</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>Positive student learning environment: Elementary = 55%, Middle = 40%</p> <p>Support for social emotional learning: Elementary = 47%, Middle = 20%</p> <p>Anti Bullying climate: Elementary = 42%, Middle = 30%</p> <p>Positive staff working environment: Elementary = 42%, Middle = 35%</p> <p>Is school safe for students: Elementary = 51%, Middle = 45%</p> <p>Respect for diversity: Elementary = 45%, Middle = 31%</p>	<p>Positive student learning environment: Elementary = 51%, Middle = 41%</p> <p>Support for social emotional learning: Elementary = 43%, Middle = 22%</p> <p>Anti Bullying climate: Elementary = 36%, Middle = 19%</p> <p>Positive staff working environment: Elementary = 38%, Middle = 29%</p> <p>Is school safe for students: Elementary = 53%, Middle = 22%</p> <p>Respect for diversity: Elementary = 40%, Middle = 22%</p>	<p>Positive student learning environment: Elementary = 52%, Middle = 30%</p> <p>Support for social emotional learning: Elementary = 45%, Middle = 27%</p> <p>Anti Bullying climate: Elementary = 44%, Middle = 24%</p> <p>Positive staff working environment: Elementary = 42%, Middle = 20%</p> <p>Is school safe for students: Elementary = 49%, Middle = 22%</p> <p>Respect for diversity: Elementary = 43%, Middle = 28%</p>		
Facilities Inspection Tool (FIT) ratings will be increased and maintained at "GOOD" for all sites	<p>2020-21 FIT Reports</p> <p>Greer- FAIR Valley Oaks- FAIR River Oaks- FAIR Lake Canyon- GOOD</p>	<p>2021-22 FIT Reports</p> <p>Greer- GOOD Valley Oaks- FAIR River Oaks- GOOD Lake Canyon- GOOD</p>	<p>2022-23 FIT Reports</p> <p>Greer- FAIR Valley Oaks- FAIR River Oaks- GOOD Lake Canyon- FAIR Marengo Ranch- FAIR</p>		<p>2023-24 FIT Reports</p> <p>All district Facilities will be maintained at "GOOD"</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Marengo Ranch- GOOD McCaffrey- FAIR	Marengo Ranch- GOOD McCaffrey- FAIR Fairsite- FAIR	McCaffrey- FAIR Fairsite- FAIR		
Williams Facilities Complaints will be maintained at ZERO (0).	2020-21 State Data Complaints= 0	2021-22 State Data Complaints= 0	2022-23 State Data Complaints= 0		2020-21 State Data Maintained at zero (0) complaints

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Support for High Needs Students, Individual Growth and Safe Schools	Sustain additional site-based administration to identify and provide support for unduplicated students for individual growth through ongoing monitoring of individual growth targets, assessments and service coordination as they transition from elementary, middle school and high school.	\$665,977.87	Yes
2.2	Student Services: Counseling, Mental Health, Social Emotional and Safety Supports	Sustain a Social Worker or School Counselor in every school to provide mental health services, social emotional, behavior and academic supports within the MTSS framework for high-risk students to help ensure whole learner growth. Student safety and well-being will be supported by School Resource Officers (SRO) with a focus on prevention. A wellness center and an alternative education classroom at the middle school will support students who have individual SEL needs.	\$902,655.97	Yes
2.3	Expanded Learning and Enrichment	Expanded Learning and Enrichment Programs will support learners at all school sites and offer a variety of expanded learning and culturally	\$2,608,266.16	No

Action #	Title	Description	Total Funds	Contributing
		relevant enrichment opportunities (sports, music, art, STEAM, environmental education, etc.) during and after the school day.		
2.4	Multi-Tiered Systems of Support (MTSS) and Positive Behavior Support	Each site coordinates a prevention-based MTSS model which implements tiered systems of academic, behavioral and social emotional learning supports for all students. MTSS team meetings, professional development, Behavior Analysts, Registered Behavior Technicians (RBTs) and school community collaboration are key elements.	\$2,464,371.04	No
2.5	Facility Maintenance	Ensure all facilities are safe, well-maintained and clean.	\$1,466,074.00	No
2.6	Social Emotional Learning (SEL)	All schools will implement the Second Step SEL curriculum with students in PreK-8 and participate in identifying/building on students' talents and strengths.	\$55,000.00	No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Actions not implemented:

Student Arts and Mentoring Program (Action 2.7) SCOE was unable to hire staff to fulfill the MOU.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

One of the overarching differences is that salaries related to this goal received an 8% increase after the LCAP adoption. There was a delay in the implementation of Healthy Hearts and Minds and the Social Emotional Learning curriculum did not need to be purchased again in 2022-23.

An explanation of how effective the specific actions were in making progress toward the goal.

Multiple actions related to staffing (certificated and classified) and programs contributed to the following progress:

- Average Daily Attendance increased from 87% to 93%
- Suspensions decreased for all students from 3% to 1.7% on the CA Dashboard
- Expanded Learning Opportunity Program (ELOP) served 60-70 students at each of the new ELOP sites in year 1 of implementation

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Deleted items updated and renumbered:

- Deleted: 2.1 "Strengths-based Education" was folded into 2.3 "Expanded Learning": Expanded Learning Coordinator "and 2.6 "Social Emotional Learning -SEL": Strength-Finder tests.
- Deleted: 2.6 "Positive Behavior Interventions and support" was combined into 2.5 "Multi-Tiered Systems of Support"
- Deleted 2.7 "Student Arts and Mentoring Program" was folded into 2.3 "Expanded Learning"

Revised actions/metrics:

- 2.2 (old 2.3) action updated to read "Student Services: Counseling, Mental Health, Social Emotional and Safety Supports" and revised to include an alternative education classroom.
- Facilities metrics (Williams & FIT reports) were moved from Goal 1 to Goal 2 after Goal 2 was revised to include: "in a variety of safe and supportive environments"

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$5,207,188	\$259,765

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
15.21%	0.00%	\$0.00	15.21%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Action: 2.1:
 Support for High Needs Students, Individual Growth and Safe Schools:
 GJUESD will sustain site-based certificated administration levels for personalized learning implementation. Assistant Principals (APs) shared between schools will continue instructional leadership efforts with responsive support to define, implement personalization efforts to improve outcomes for English learners, low socio-economic and foster youth in grades TK-8. APs will support site efforts through 1) ongoing monitoring of individual learner growth targets with strategic actions and services 2) cognitive coaching for educator effectiveness through mini-observations with face-to-face feedback and 3) coherent services coordination. Personalization is a proven effective practice that supports the individual learner growth of our unduplicated students because it is paced to learning needs (i.e., individualized), tailored to learning preferences (i.e., differentiated), and tailored to the specific interests of different learners. On the 2023 Winter MAP assessments 40% performed at or above the 60th percentile in Reading and 35% performed at or above the 60th percentile in Math.

Actions 2.3, 1.7, 1.19, 1.20:

Student Services: Counseling, Mental Health, Social Emotional and Safety Supports, AVID, Parent engagement and additional transportation. Social workers/counselors in every school provide targeted social emotional, behavior, language and academic supports to high needs students and families. Student attendance is a major factor in increasing academic performance for our unduplicated student population. The importance of regular attendance is a focus at monthly ELAC/DELAC (site and District English learner advisory committee) meetings. Daily attendance is also bolstered by providing additional transportation routes to help get our unduplicated learners to and from school. In addition to attendance, efforts to increase parent engagement & leadership development and participation in their children's education also support our learners in their transition PreK through 8th grade. Research validates the positive effects these strategic positions and services have on the social-emotional and academic success of these high needs learners. 2022-23 local data reported a slight decrease in the district suspension rate and chronic absenteeism.

Actions 1.4, 1.6, 1.9, 1.17:

Specialized certificated support, TK-3 Class Size, Instructional Assistants, Supplemental Resources-

Winter 2023 District Reading Assessment data shows that 65% of third grade students met grade level benchmarks. GJUESD will continue to reduce TK-3 class size beyond the 24:1 base through certificated staffing in order to more effectively address students not meeting grade level standards. Unduplicated learners will benefit through increased time for high quality personalized instruction and support for individual growth accomplishment in reading, mathematics and English Language Development. Supplemental curriculum and online courseware will further support the academic needs of the unduplicated student population. Additional personalized support for English learners, low socio-economic and foster youth will be provided through increased instructional assistants providing individual and small group support during the regular school day. Winter 2022 to Winter 2023 MAP assessment results demonstrated a slight improvement for ELA and Mathematics in grades 3-8.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The Galt Joint Union Elementary School District estimates to receive \$5,207,188 in the supplemental and concentration portion of the LCFF supporting our 15.21% unduplicated learners. Across 2021 & 2022 the majority of our English Learners (42%) continued to score at level 3 ("moderately developed") and our unduplicated students continue to perform lower than the white student group. The GJUESD's foundational strategies include a system for personalization for high quality learning through equity, excellence, engagement and innovation. This is achieved by supporting learners, families and staff in the development of flexible and equitable learning environments, ensuring mastery of the highest learning standards in pursuit of each learner's goals.

The majority of these funds will continue to be spent on personnel hired to increase or improve services for our unduplicated learners through a range of researched-based supports and services for growth accomplishments. Studies show that English learners and socio-economically disadvantaged students enter kindergarten less prepared than other student groups.

1.2 At Fairsite Elementary and Early Learning Center- School Readiness services for high needs families with children ages 0-5 years old. Participation of our dual language learner families in the school readiness services (home visiting program, PreK classes) has increased. Every classroom in preschool and TK at Fairsite have at least one bilingual (Eng./Span.) staff member.

1.7 At McCaffrey Middle and Lake Canyon Elementary Schools- AVID program targeting high needs learners with a focus on college pathways.

1.11 At Fairsite and Valley Oaks Schools-Continue to develop and implement a dual language immersion program and providing professional development to bilingual teachers.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Additional dollars are used to provide additional staff, for example: bilingual instruction (1.9), office and outreach assistants (1.19), social workers (2.2), home visitors (1.2), additional teachers to reduce class sizes (1.6), additional transportation services to ensure students get to school (1.20).

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	26:1	20:1
Staff-to-student ratio of certificated staff providing direct services to students	20:1	16:1

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$28,538,229.88	\$4,833,231.50	\$1,007,277.81	\$2,854,900.85	\$37,233,640.04	\$33,584,063.04	\$3,649,577.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Pre-Kindergarten Program	English Learners Foster Youth Low Income	\$851,980.20	\$678,056.58	\$31,880.75	\$304,451.24	\$1,866,368.77
1	1.2	School Readiness Services	English Learners Foster Youth Low Income	\$51,334.50	\$60,999.05	\$207,141.58		\$319,475.13
1	1.3	High Quality Certificated TK-8 Staffing	All	\$15,393,272.33				\$15,393,272.33
1	1.4	Specialized Certificated Support	English Learners Foster Youth Low Income	\$167,975.75			\$108,050.00	\$276,025.75
1	1.5	Administrative Staffing for Instructional Quality	All	\$2,029,199.05				\$2,029,199.05
1	1.6	Class Size Reduction	English Learners Foster Youth Low Income	\$1,386,476.83				\$1,386,476.83
1	1.7	AVID Program at Middle School	English Learners Foster Youth Low Income	\$78,562.24				\$78,562.24
1	1.8	After school acceleration blocks and a summer school program	Homeless Students with Disabilities English Learners Foster Youth Low Income	\$253,181.00	\$382,771.00			\$635,952.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.9	Instructional Assistant (IA) Intervention & Support	English Learners Foster Youth Low Income	\$641,326.89			\$251,588.63	\$892,915.52
1	1.10	Mainstreaming and Inclusive Practices for Students with Disabilities	Students with Disabilities	\$1,201,717.85	\$67,840.30		\$783,038.57	\$2,052,596.72
1	1.11	Dual Language Immersion (DLI) Program and newcomer supports	English Learners	\$1,079,888.32		\$39,000.00		\$1,118,888.32
1	1.12	Academic Conferences	All		\$160,893.76		\$24,935.00	\$185,828.76
1	1.13	Literacy Instruction and Intervention	All		\$631,320.87			\$631,320.87
1	1.14	Professional Learning	All		\$185,000.00		\$65,000.00	\$250,000.00
1	1.15	Home Learning Academy	All		\$12,597.48		\$134,011.65	\$146,609.13
1	1.16	Core Curriculum Sufficiency	All		\$270,000.00			\$270,000.00
1	1.17	Supplemental Curriculum and Online Resources for High Needs Learners	English Learners Foster Youth Low Income	\$224,190.00	\$200,000.00		\$190,918.00	\$615,108.00
1	1.18	Access to Technology	All		\$70,572.39		\$411,500.00	\$482,072.39
1	1.19	Parent Engagement and Leadership Development	English Learners Foster Youth Low Income	\$279,713.09	\$12,524.12	\$43,991.44	\$19,647.12	\$355,875.77
1	1.20	Additional Transportation Services	English Learners Foster Youth Low Income	\$84,747.42				\$84,747.42
2	2.1	Support for High Needs Students, Individual Growth and Safe Schools	English Learners Foster Youth Low Income	\$476,084.84			\$189,893.03	\$665,977.87

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.2	Student Services: Counseling, Mental Health, Social Emotional and Safety Supports	English Learners Foster Youth Low Income	\$642,610.22			\$260,045.75	\$902,655.97
2	2.3	Expanded Learning and Enrichment	All	\$1,003,033.17	\$1,605,232.99			\$2,608,266.16
2	2.4	Multi-Tiered Systems of Support (MTSS) and Positive Behavior Support	All	\$1,226,862.18	\$440,422.96	\$685,264.04	\$111,821.86	\$2,464,371.04
2	2.5	Facility Maintenance	All	\$1,466,074.00				\$1,466,074.00
2	2.6	Social Emotional Learning (SEL)	All		\$55,000.00			\$55,000.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$34,236,279	\$5,207,188	15.21%	0.00%	15.21%	\$5,964,890.30	0.00%	17.42 %	Total:	\$5,964,890.30
								LEA-wide Total:	\$3,903,125.04
								Limited Total:	\$1,209,785.06
								Schoolwide Total:	\$851,980.20

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Pre-Kindergarten Program	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Fairsite PreKindergarten	\$851,980.20	
1	1.2	School Readiness Services	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	Specific Schools: Fairsite Preschool Prekindergarten	\$51,334.50	
1	1.4	Specialized Certificated Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$167,975.75	
1	1.6	Class Size Reduction	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,386,476.83	
1	1.7	AVID Program at Middle School	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	Specific Schools: McCaffrey Middle School	\$78,562.24	
1	1.8	After school acceleration blocks and a summer school program			English Learners Foster Youth Low Income		\$253,181.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.9	Instructional Assistant (IA) Intervention & Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$641,326.89	
1	1.11	Dual Language Immersion (DLI) Program and newcomer supports	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Valley Oaks, Fairview, McCaffrey	\$1,079,888.32	
1	1.17	Supplemental Curriculum and Online Resources for High Needs Learners	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$224,190.00	
1	1.19	Parent Engagement and Leadership Development	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$279,713.09	
1	1.20	Additional Transportation Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$84,747.42	
2	2.1	Support for High Needs Students, Individual Growth and Safe Schools	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$476,084.84	
2	2.2	Student Services: Counseling, Mental Health, Social Emotional and Safety Supports	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$642,610.22	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$32,711,020.04	\$37,347,856.41

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Pre-Kindergarten Program	No	\$1,656,949.89	\$1,785,428.43
1	1.2	School Readiness Services	Yes	\$264,790.44	\$315,016.54
1	1.3	Early Prevention and Intervention	No	\$110,129.41	\$215,570.60
1	1.4	High Quality Certificated TK-8 Staffing	No	\$15,095,194.01	\$16,160,056.05
1	1.5	Specialized Certificated Support	Yes	\$291,344.74	\$329,791.04
1	1.6	Administrative Staffing for Instructional Quality	No	\$1,843,806.89	\$2,027,176.01
1	1.7	Class Size Reduction	Yes	\$1,330,375.81	\$1,447,016.61
1	1.8	AVID Program at Middle School	Yes	\$121,306.68	\$132,055.37
1	1.9	Expanded Learning acceleration blocks after school and Summer Programs	No	\$658,384.00	\$941,799.83

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.10	Instructional Assistant (IA) Support	Yes	\$881,475.56	\$858,595.64
1	1.11	Mainstreaming and Inclusive Practices	No	\$1,363,894.74	\$1,835,089.71
1	1.12	Bilingual Education and Dual Language Immersion (DLI) Development	Yes	\$857,160.12	\$1,007,583.91
1	1.13	English Learner Newcomer Support	Yes	\$54,572.02	\$41,840.95
1	1.14	Academic Conferences	No	\$150,380.26	\$161,553.91
1	1.15	Early Reading Instruction	No	\$274,802.87	\$299,097.00
1	1.16	Professional Learning	No	\$332,325.00	\$464,545.00
1	1.17	Home Learning Academy	No	\$255,197.81	\$141,936.63
1	1.18	Core Curriculum Sufficiency	No	\$197,336.00	\$311,765.34
1	1.19	Supplemental Curriculum and Online Resources for High Needs Learners	Yes	\$366,959.00	\$417,337.00
1	1.20	Access to Technology	No	\$191,383.55	\$631,375.06
1	1.21	Parent Engagement and Leadership Development	Yes	\$270,048.21	\$329,344.17

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.22	Additional Transportation Services	Yes	\$53,944.11	\$73,504.75
2	2.1	Strengths-based Education	Yes	\$212,606.12	\$154,095.56
2	2.2	Support for High Needs Students, Individual Growth, and Safe Schools	Yes	\$932,577.09	\$832,810.32
2	2.3	Mental Health, Counseling and SEL intervention Services	Yes	\$961,856.43	\$959,281.21
2	2.4	Expanded Learning and Enrichment	Yes	\$1,966,019.33	\$3,007,166.76
2	2.5	Multi-Tiered Systems of Support (MTSS)	No	\$1,741,530.93	\$2,246,420.09
2	2.6	Positive Behavior Interventions and Supports (PBIS)	No	\$165,669.02	\$220,602.92
2	2.7	Student Arts & Mentoring Program	No	\$99,000.00	\$0.00
2	2.8	Social Emotional Learning (SEL)	No	\$10,000.00	\$0.00

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$5,212,720	\$5,611,312.04	\$5,775,978.50	(\$164,666.46)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	School Readiness Services	Yes	\$46,473.47	\$60,146.33		
1	1.5	Specialized Certificated Support	Yes	\$186,661.74	\$217,291.04		
1	1.7	Class Size Reduction	Yes	\$1,330,375.81	\$1,447,016.61		
1	1.8	AVID Program at Middle School	Yes	\$121,306.68	\$132,055.37		
1	1.10	Instructional Assistant (IA) Support	Yes	\$605,570.89	\$606,229.75		
1	1.12	Bilingual Education and Dual Language Immersion (DLI) Development	Yes	\$793,160.12	\$864,212.91		
1	1.13	English Learner Newcomer Support	Yes	\$54,572.02	\$41,840.95		
1	1.19	Supplemental Curriculum and Online Resources for High Needs Learners	Yes	\$184,691.00	\$218,101.00		
1	1.21	Parent Engagement and Leadership Development	Yes	\$160,821.70	\$219,528.38		
1	1.22	Additional Transportation Services	Yes	\$53,944.11	\$73,504.75		
2	2.1	Strengths-based Education	Yes	\$58,303.06	\$0.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	2.2	Support for High Needs Students, Individual Growth, and Safe Schools	Yes	\$544,514.02	\$589,680.25		
2	2.3	Mental Health, Counseling and SEL intervention Services	Yes	\$656,353.07	\$506,943.12		
2	2.4	Expanded Learning and Enrichment	Yes	\$814,564.35	\$799,428.04		

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$32,652,049	\$5,212,720	0.00%	15.96%	\$5,775,978.50	0.00%	17.69%	\$0.00	0.00%

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC Section 52064[e][1]*). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022



Board Meeting Agenda Item Information

Meeting Date: June 20, 2023	Agenda Item: 212.460 Public Hearing and Board Review of Galt Joint Union Elementary School District 2023-24 Adopted Budget
Presenter: Nicole Lorenz	Public Hearing: XX Action Item: Information Item:

The Fiscal Services team has prepared the 2023-24 budget for your review. This budget reflects projections based on the May Revise. Carryover from the fiscal year 2022-23 and adoption of the State budget may change these projections. Substantial changes could require budget revisions brought to the Board for approval in August or September.

Assumptions that impact the 2023-24 budget and multi-year financial analysis:

- COLA Projections
- 2023-24: 8.22%
- 2024-25: 3.94%
- 2025-26: 3.29%
- STRS employer contribution increase to 19.10% in 23-24
- PERS employer contribution increase to 26.68% in 23-24
- LCFF revenue increased in all years, although in declining enrollment, due to COLA and proposal on allowing ADA to be funded on a 3-year average
- \$100,000 James B. McClatchy Foundation in 23-24
- 3% routine repair and maintenance
- Unduplicated Pupil Percentage decreased to 60.10% in 23-24
- Continue to spend down one-time multi-year grants received in 22-23
- Annualized Health Cap increases approved in Winter 2022 reflected

Unrestricted Reserve Levels (combined total of Committed/Assigned/Unassigned):

- 22-23 = 17.78%
- 23-24 = 20.28%
- 24-25 = 19.82%
- 25-26 = 21.34%

Assumptions not in the budget:

- Governor’s May Revise proposed reductions to the Learning Recovery Emergency Block Grant (LRDBG) and the Arts, Music, and Instructional Materials Discretionary Block Grant (AMISDBG).

2023-24 Adopted Budget

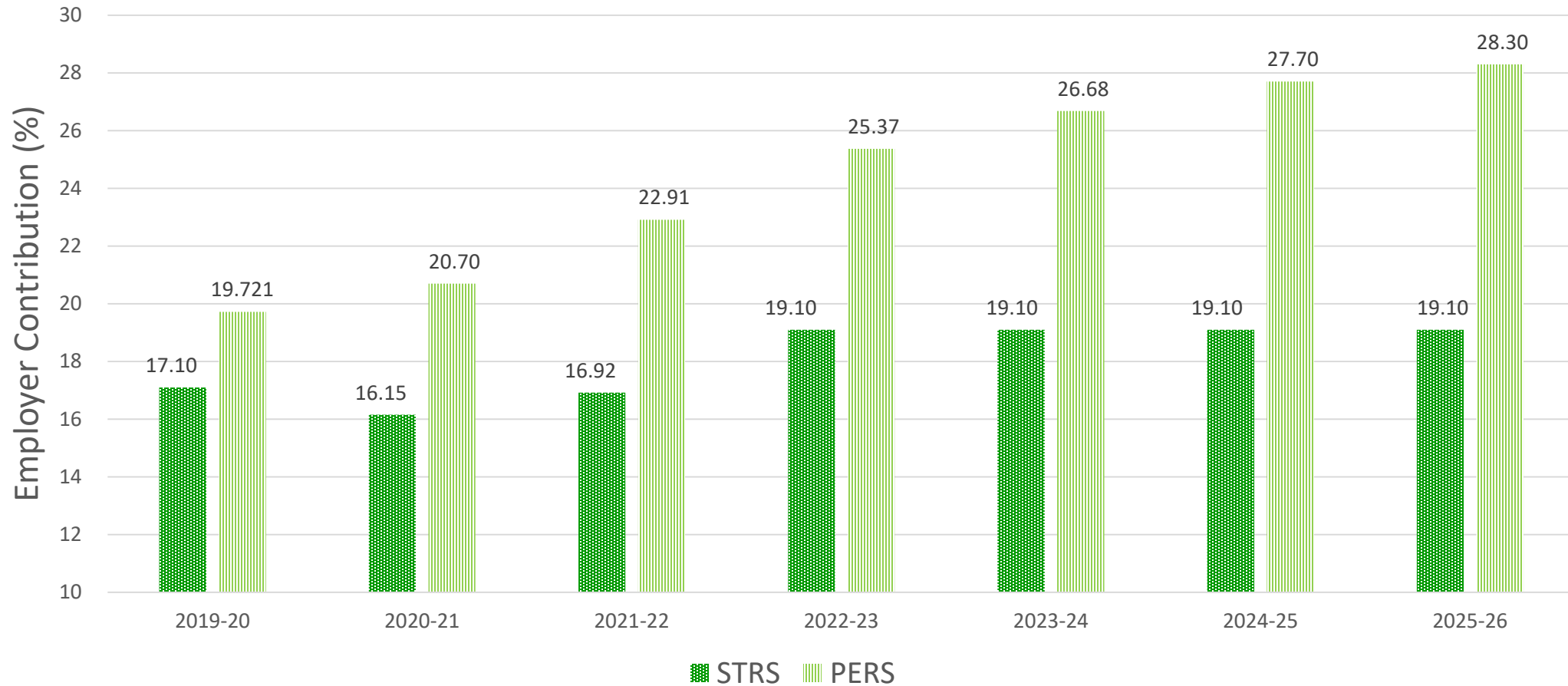
JUNE 2023

A solid green horizontal bar at the bottom of the page.

Cost Of Living Adjustment (COLA)

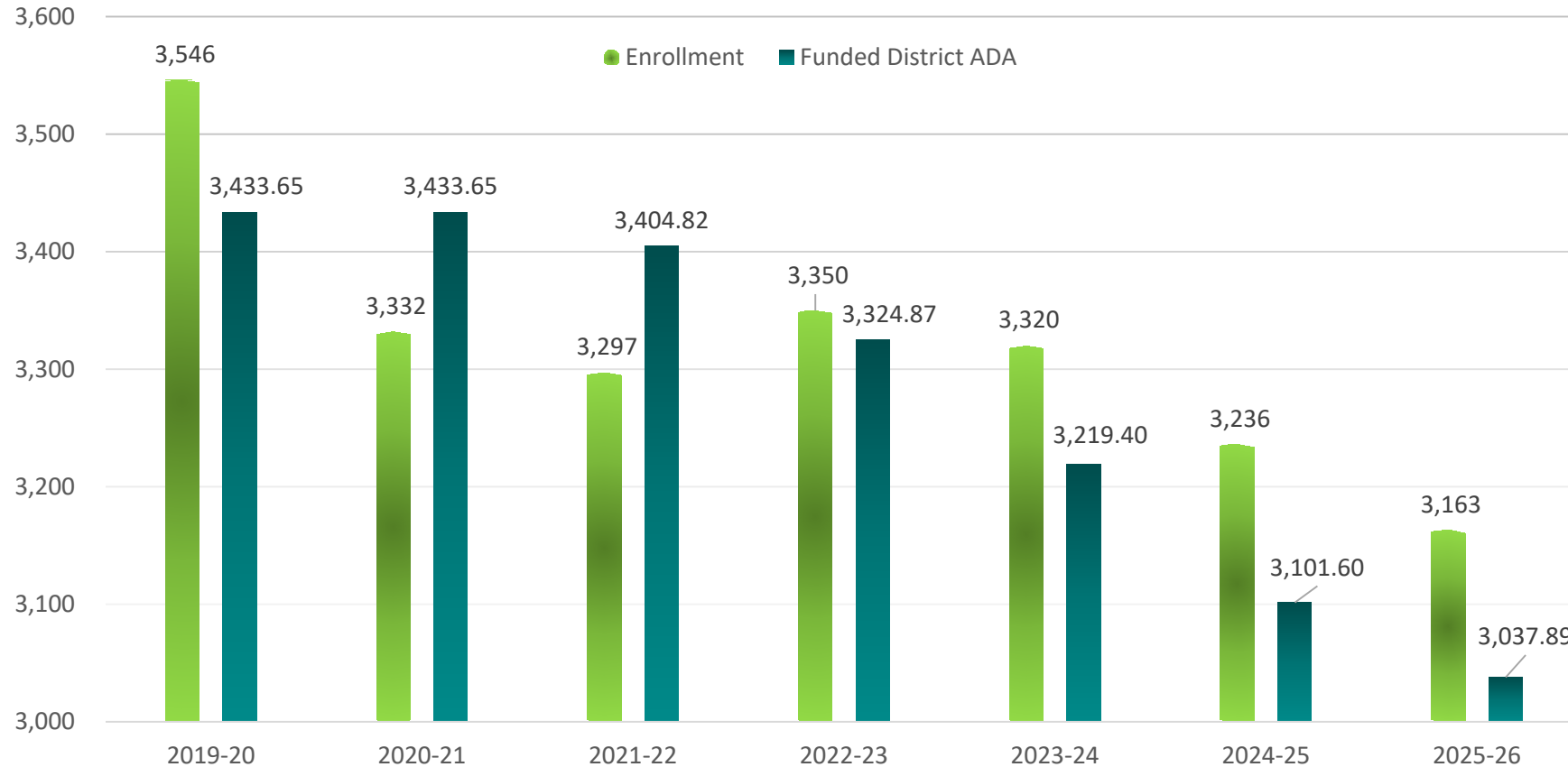
Year	COLA
2023-2024	8.22%
2024-2025	3.94%
2025-2026	3.29%

Pension Rates



District Enrollment

GJUESD ENROLLMENT/FUNDED DISTRICT ADA

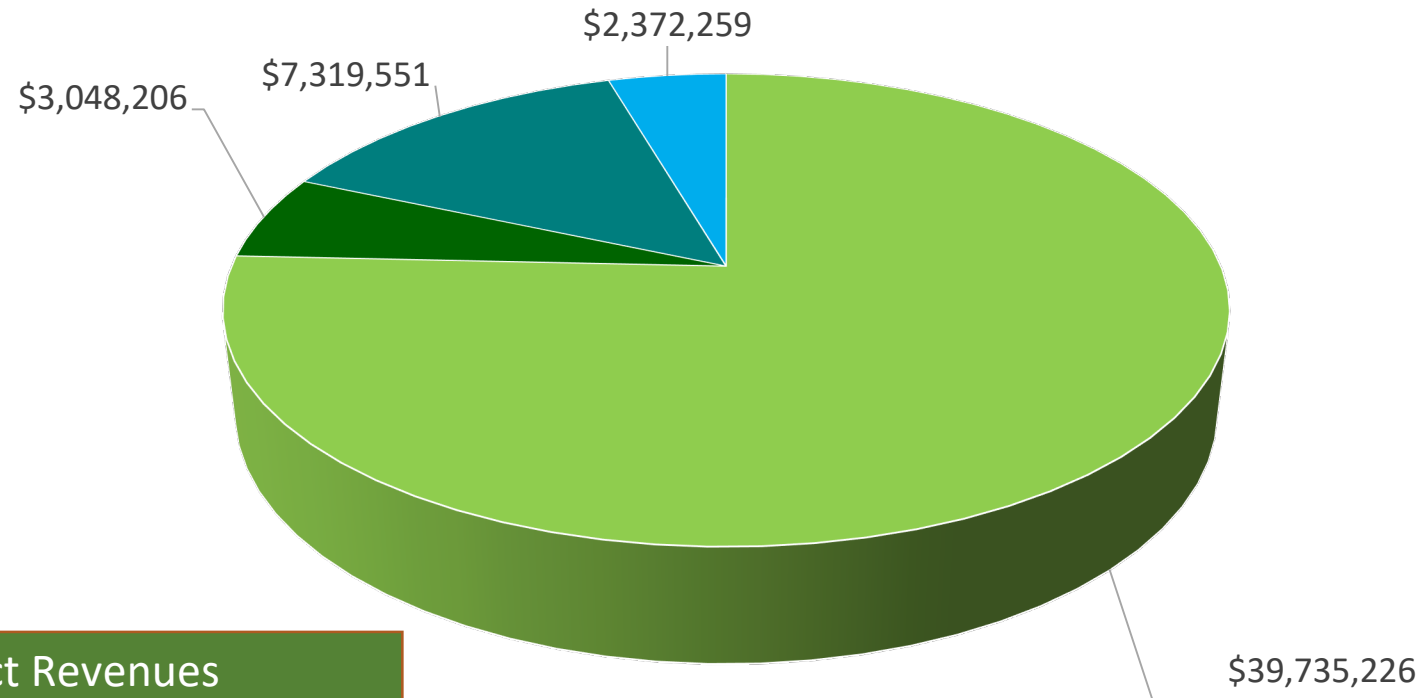


20-21: COVID year - Funded at 19-20 ADA

21-22: Use of 19-20 Attendance yield to mitigate the impacts of declining enrollment and ADA cliff

22-23 and beyond: Funded ADA can now be based on a 3 year average in addition to Current or Prior Year ADA

Projected Revenues – General Fund

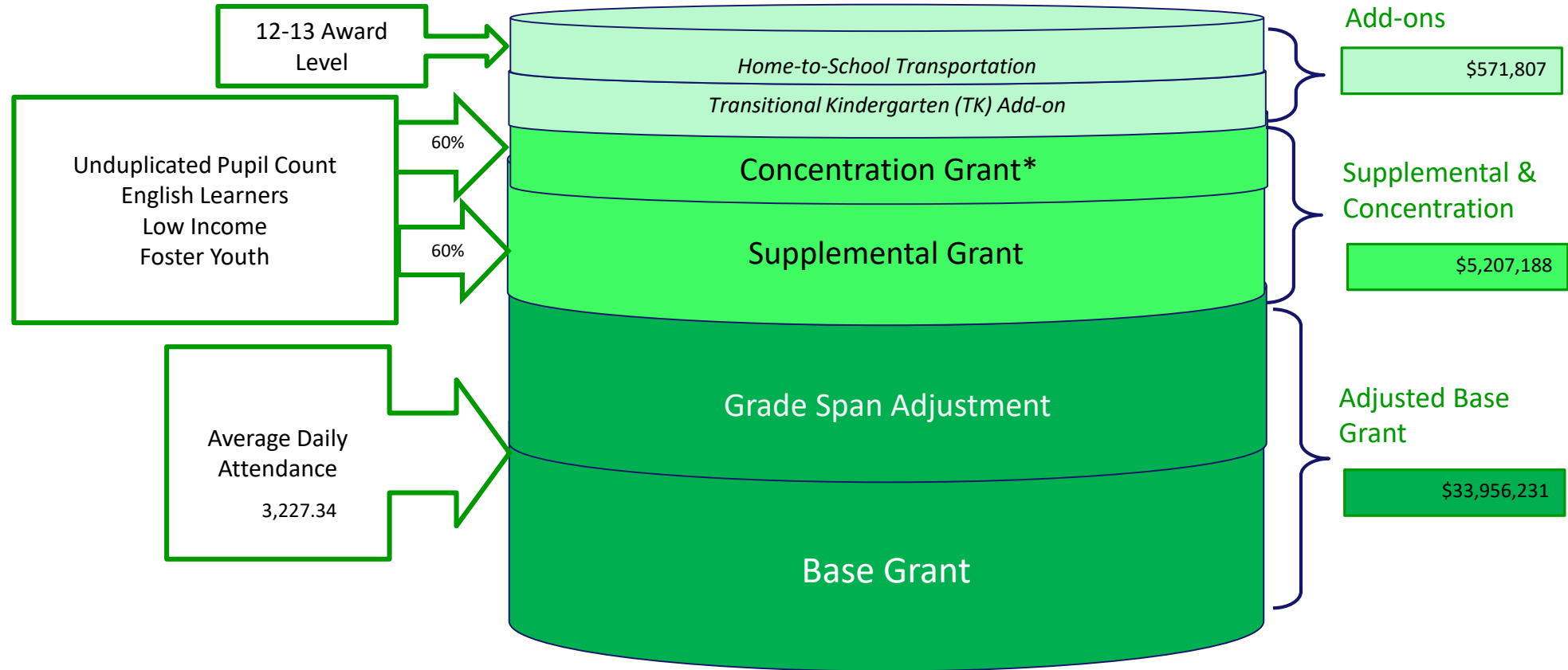


Total District Revenues
\$52,475,242
* Includes \$1.1M in one-time revenues

- LCFF Sources
- Federal Revenues
- Other State Revenues
- Other Local Revenues

Components of LCFF Revenue

Total LCFF Funding: \$39,735,226



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

How COLA % equates to dollars for the District

Fiscal Year	District Funded ADA	LCFF Funding	Dollar Increase	Percent Change Year over Year	Statutory COLA
2022-23	3,324.87	\$ 38,134,367			
2023-24	3,219.40	\$ 39,735,226	\$ 1,600,859	4.20%	8.22%
2024-25	3,101.60	\$ 39,895,917	\$ 160,691	0.40%	3.94%
2025-26	3,037.89	\$ 40,401,748	\$ 505,831	1.27%	3.29%

Proposed May Revise Impacts

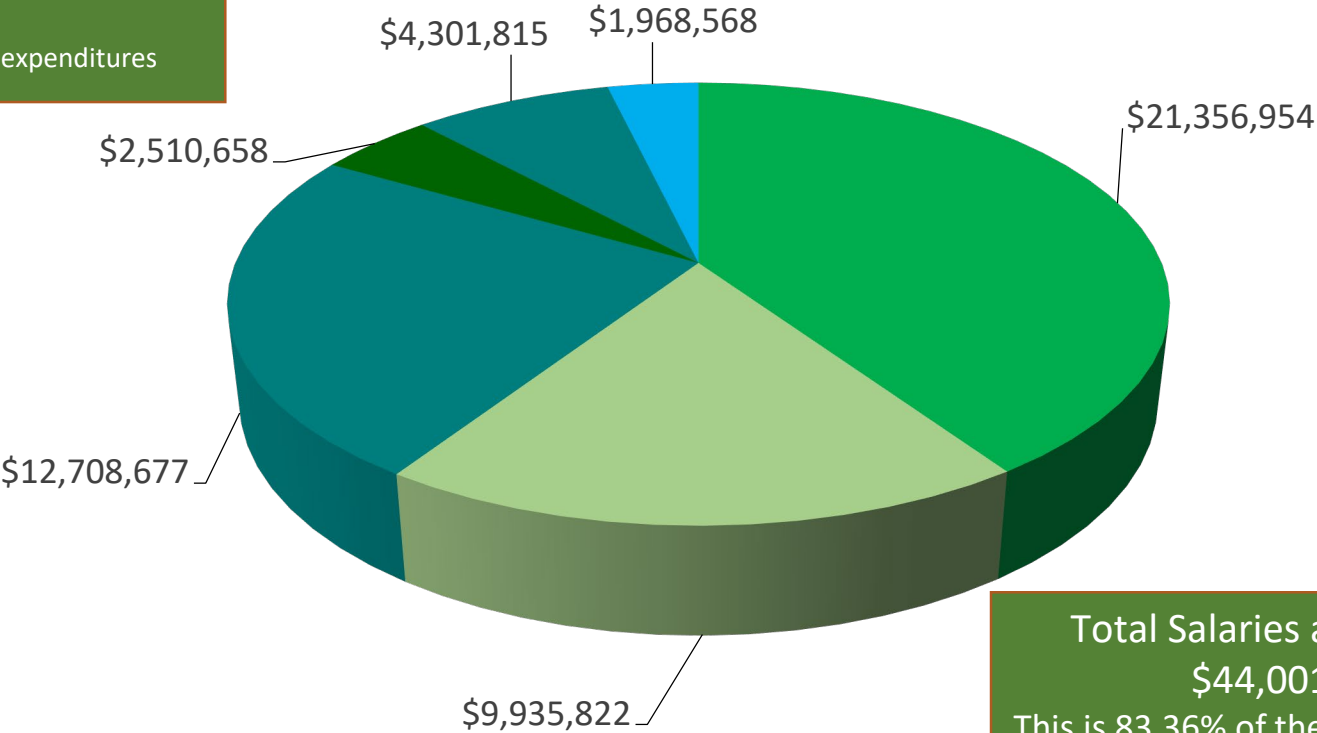
The Governor's May Revise proposes cuts to the Learning Recovery Emergency Block Grant (LRDBG) and the Arts, Music, and Instructional Materials Discretionary Block Grant (AMISDBG) in order to fund the COLA for the Local Control Funding Formula (LCFF).

School Services estimates the reduction to the LRDBG at 32%. GJUESD's original grant amount is \$4,305,593. A reduction of 32% is \$1,377,790 resulting in an adjusted grant amount of \$2,927,803.

School Services estimates the reduction to the AMISDBG would sweep the remaining unallocated portion of the grant, meaning what we have received to date would be the final amount. GJUESD's original grant amount is \$1,936,090 and received to date is \$968,045, resulting in a decrease of \$968,045. The spending plan for this grant is a math textbook adoption, the Unrestricted General Fund would have to contribute the rest of the funds for the adoption should this decrease remain in the final State Budget.

Projected Expenditures – General Fund

Total District Expenditures
\$52,782,494
 * Includes \$3.6M in one-time funding expenditures



Total Salaries and Benefits
\$44,001,453
 This is 83.36% of the District's Budget

- Certificated Salaries
- Classified Salaries
- Employee Benefits
- Books/Supplies
- Services
- Capital Outlay/Other Outgo/Direct/Indirect Costs

Unrestricted vs Restricted Funds

- ❖ Unrestricted revenues are funds that are not subject to specific constraints and that may be used for any purposes not prohibited by law.

Examples: Local Control Funding Formula (LCFF) and Unrestricted Lottery

- ❖ Restricted revenues are those funds received from external sources that are legally restricted or that are restricted by the donor to specific purposes.

Examples: Restricted Lottery, Title I, Special Education

- ❖ Fund Balance, also referred to as Reserves, are the unspent funds at the end of the Fiscal Year and will fall into one of the following; Non-spendable, Restricted, Committed, Assigned or Unassigned.

Deficit Spending

	2022-23		2023-24		2024-25		2025-26	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	39,765,882	22,314,891	41,126,663	11,348,579	41,287,354	9,987,311	41,793,185	9,987,311
Total Expenses	33,961,611	22,630,711	34,201,657	18,580,837	34,956,490	18,919,220	35,448,831	15,027,422
Total Other Financing Sources/Uses	(6,469,431)	6,494,431	(6,282,995)	6,307,995	(6,353,211)	6,378,211	(6,251,228)	6,276,228
<i>Net Increase(Decrease) in Fund Balance</i>	(665,160)	6,178,611	642,011	(924,263)	(22,347)	(2,553,698)	93,126	1,236,117
Beginning Fund Balance	10,771,728.88	2,973,169.89	10,060,425.00	9,197,924.77	10,702,436.00	8,273,661.77	10,680,088.80	5,719,963.77
Ending Fund Balance	10,060,425.00	9,197,924.77	10,702,436.00	8,273,661.77	10,680,088.80	5,719,963.77	10,773,215.00	6,956,080.77

Net Increase in Fund Balance = Spending less than revenue received in the Fiscal Year

Net Decrease in Fund Balance = Spending more than revenue received in the Fiscal Year (deficit spending)

When is deficit spending appropriate?

Unrestricted - Spending reserves on one-time specific purposes, for example capital projects or technology refresh.

Restricted - Spending prior year carryover and fund balance from multi year grants received and spent in different fiscal years.

When is deficit spending a concern?

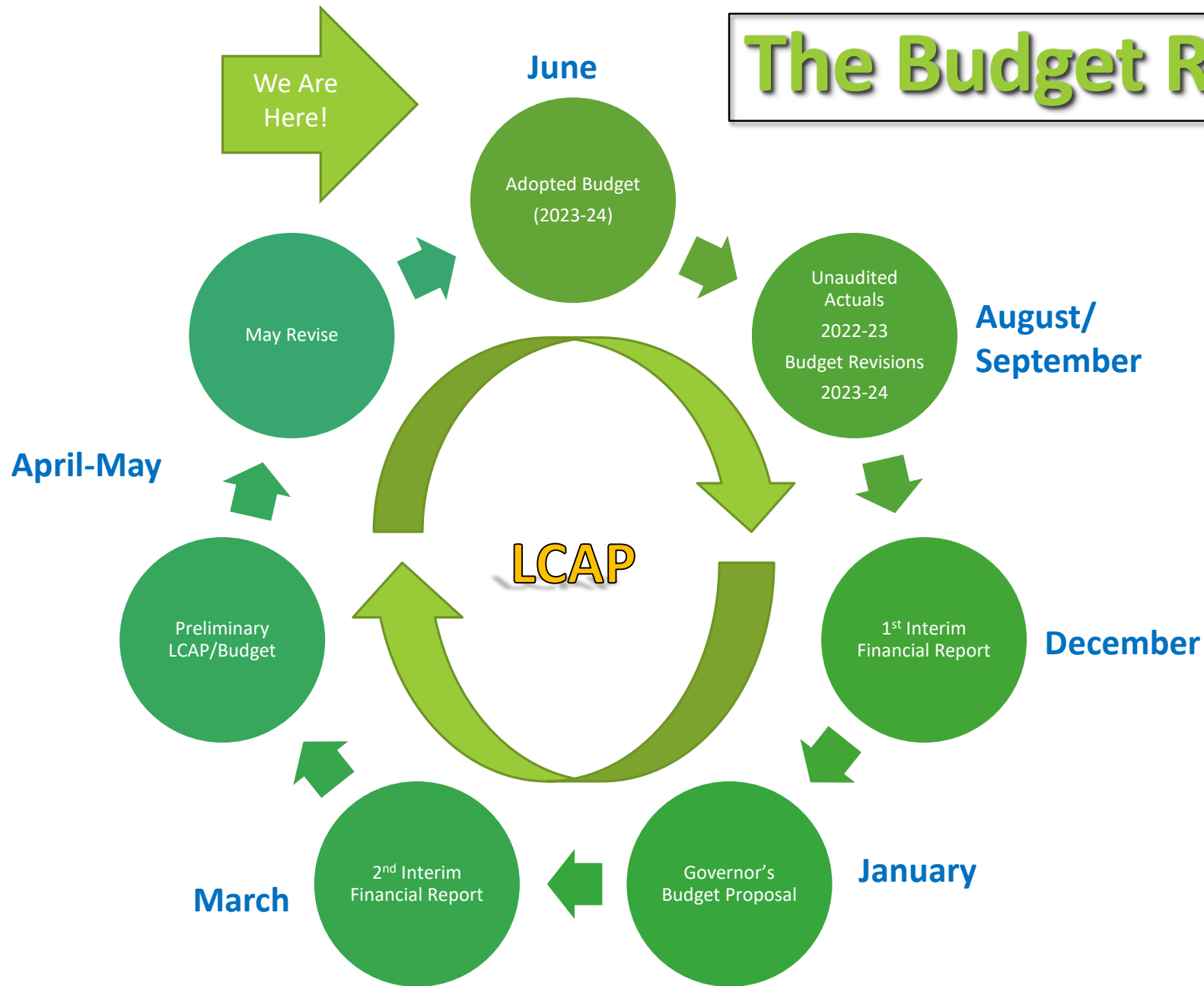
When on-going expenditures(excluding one-time)continue to be greater than revenue received in a fiscal year, this means reserves are supporting on-going spending levels, that can result in a depletion of reserves below acceptable levels.

General Fund Unrestricted Reserve Levels

Year	Reserve*
2022-2023	17.78%
2023-2024	20.28%
2024-2025	19.82%
2025-2026	21.34%
2021-22 Statewide Average Reserve Level for Elementary School Districts	25.32%

**Includes Committed, Assigned and Unassigned Unrestricted Fund Balances.*

The Budget Reporting Cycle



Next Steps For GJUESD

- ▶ July to August ~ Close financial books for 22-23
- ▶ August ~ 22-23 Year End auditor visit
- ▶ September ~ Board approval of Unaudited Actuals and possible budget revisions

THE ECONOMY & STATE REVENUES



\$31.5 Billion
The January Governor's Budget deficit of \$22.5 billion grows to \$31.5 billion at the May Revision

Significant Reductions to the "Big Three" Tax Revenues Compared to the 2022-23 Enacted Budget

Budget Year	Personal Income Tax	Sales and Use Tax	Corporation Tax
2022-23	-10.7%	-2.7%	18.7%
2023-24	-17.8%	-5.1%	0.2%

Riskiest Budget in Over a Decade

- Federal debt ceiling uncertainty
- Increased cost of borrowing due to interest rate hikes by the Federal Reserve
- Major regional bank failures
- Delayed tax receipts



PROPOSITION 98

\$106.8 Billion
Represents a \$2 billion reduction for 2023-24 compared to the January Governor's Budget estimates



PROP 98 RESERVE

\$10.7 Billion
The increase in fund balance in 2023-24 is attributable to a larger share of General Fund revenues coming from capital gains compared to the January estimates. This maintains the requirement to cap local reserves at 10%.



Cost-of-Living Adjustment (COLA)

2023-24	2024-25	2025-26	2026-27
8.22%	3.94%	3.29%	3.19%



LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF Target Entitlements for School Districts and Charters

	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment	\$1,032	-	-	\$312
2023-24 Adjusted Base Grants	\$10,951	\$10,069	\$10,367	\$12,327
TK Add-On (inclusive of COLA)	\$3,044	-	-	-

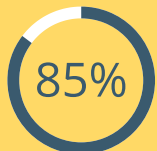
Note: Reliant on one-time funds to support ongoing LCFF costs

\$300 Million LCFF EQUITY MULTIPLIER



The proposed new LCFF add-on targeting highest poverty schools remains unchanged from the Governor's Budget

Funds go to schools serving a high percentage of students eligible for federal free meals



PROPOSED CUTS

\$4.2 Billion
Cuts Across Two Programs



\$1.7 Billion Arts, Music, and Instructional Materials Discretionary Block Grant
The 2022-23 Enacted Budget included \$3.5 billion for a discretionary block grant. The Governor's Budget proposed reducing this to \$2.3 billion. This amount is further reduced to \$1.8 billion at the May Revision.

\$2.5 Billion Learning Recovery Emergency Block Grant
The 2022-23 Enacted Budget included \$7.9 billion for a one-time grant focused on learning recovery. The May Revision reduces this grant to \$5.4 billion, a decrease of approximately 32%.

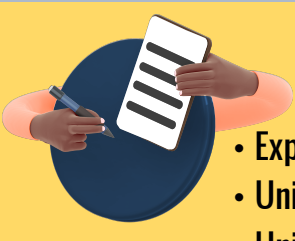
PROPOSITION 28



Annual Proposition 28 funding is required to be equal to 1% of the K-12 share of the minimum guarantee from the prior fiscal year

\$933 Million

The cost to fully fund Prop 28 in 2023-24, a decrease of \$8 million from the estimate provided in January



No Cuts to the Following Programs

- Expanded Learning Opportunities Program
- Universal Transitional Kindergarten
- Universal Meals Program
- Home-to-School Transportation
- Special Education Funding
- California Community Schools Partnership Program
- Educator Workforce Programs
- California State Preschool Program



Galt Joint Union Elementary School District ADOPTED BUDGET 2023-2024



Lois Yount, Superintendent
1018 C Street
Suite 210
Galt, CA 95632
<https://gjesd-ca.schoolloop.com>

**Galt Joint Union Elementary School District
2023-24 Adopted Budget**

MULTI-YEAR BUDGET NARRATIVE and ASSUMPTIONS

The Multi-year Projection is based on the following assumptions:

- The Local Control Funding Formula (LCFF) revenue has been calculated using the FCMAT (Fiscal Crisis and Management Assistance Team) calculator. The calculator was updated by FCMAT based on the Governor’s May Revise Proposed 2023 State Budget.
 - ✓ The calculation for the Supplemental/Concentration funding is \$5,207,188 for 2023-24, \$5,286,810 in 2024-25, and \$5,345,567 in 2025-26.

Enrollment/ADA Projections:

- The District is funded on the attendance rate of the enrollment or “Average Daily Attendance” (ADA). Historically pre-pandemic, the District averaged about a 95% - 96% actual attendance rate on enrollment. In 2022-23, the attendance rate was approximately 92%, the COVID-19 pandemic has adversely affected the attendance rate. The assumption is a return to pre-pandemic attendance rates may take longer than anticipated. Due to that, the 2022-23 attendance rate of 92% is applied to all 3 years.
 - Estimated enrollment:
 - ✓ 2023-24: 3,320
 - ✓ 2024-25: 3,236
 - ✓ 2025-26: 3,163
- Funded ADA is projected to reflect the Governor’s Enacted 2022 State Budget to fund ADA on the greater of the actual current year, prior year or an average of the prior 3 years ADA, including the use of the 19-20 attendance yield for the 21-22 ADA determination.

District Funded ADA (not including COE ADA):

- 3,219.40, using a 92% attendance rate, greatest ADA is the 3-year average
- 3,101.60, using a 92% attendance rate, greatest ADA is the 3-year average
- 3,037.89, using a 92% attendance rate, greatest ADA is the 3-year average
- COLA Projections
 - 2023-24: 8.22%
 - 2024-25: 3.94%
 - 2025-26: 3.29%
- STRS Employer Rates
 - 2023-24: 19.10%
 - 2024-25: 19.10%
 - 2025-26: 19.10%
- PERS Employer Rates
 - 2023-24: 26.68%
 - 2024-25: 27.70%
 - 2025-26: 28.30%

- Unduplicated Pupil Percentages (Free & Reduced/EL/Foster pupils):
 - 2023-24: 60.10%
 - 2024-25: 60.36%
 - 2025-26: 60.35%

- In 2024-25, any on-going expenses from one-time funds that were expended in 2023-24 were added back to the Unrestricted General Fund.

- The Routine Repair and Maintenance restricted account receives the required 3% of the total general fund budgeted expenditures for 2023-24 and beyond, additional contribution is added when various projects will exceed that.

- Out years project the spending down of one-time multi-year restricted grant dollars.

- Budget reductions may be needed in any given year to correct the structural deficit in the Unrestricted General Fund due to the loss of LCFF funding from declining enrollment or other State factors.

- Components of the Ending Balance
 - ✓ Restricted carryovers each year must be reserved as part of the program from which the funding originated.
 - ✓ Reserve cap is triggered in 2023-24 per EC 42127.01, funds were committed to reflect a combined assigned and unassigned ending general fund balance of no more than 10 percent for the Budget year.
 - ✓ Board policy 3100:
 - Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties of 9 percent of general fund expenditures and other financing uses.
 - Whenever the reserve funds are less than 9 percent, the percentage level will be restored at a rate of no less than one percent per year until the 9 percent level is reached.

Assumption not in the Budget:

- Governor's May Revise proposed reductions to the Learning Recovery Emergency Block Grant (LRDBG) and the Arts, Music, and Instructional Materials Discretionary Block Grant (AMISDBG).

GJUESD - Multi Year Financial Analysis		Estimated Actuals	Adopted Budget	Projected	Projected
2023-24 Adopted Budget		2022-23	2023-24	2024-25	2025-26
	Object Codes				
A. REVENUES					
LCFF Sources	8010-8099	38,136,091	39,735,226	39,895,917	40,401,748
Federal Revenues	8100-8299	6,816,895	3,048,206	1,969,854	1,969,854
Other State Revenues	8300-8599	14,132,826	7,319,551	7,319,551	7,319,551
Other Local Revenues	8600-8799	2,994,961	2,372,259	2,089,343	2,089,343
Total Revenues		62,080,773	52,475,242	51,274,665	51,780,496
B. EXPENDITURES					
Certificated Salaries	1000-1999	22,422,528	21,356,954	21,695,395	21,057,462
Classified Salaries	2000-2999	9,832,655	9,935,822	9,993,384	9,957,710
Employee Benefits	3000-3999	12,887,025	12,708,677	12,872,132	12,738,041
Books and Supplies	4000-4999	3,164,129	2,510,824	4,317,579	2,275,232
Services	5000-5999	5,346,872	4,301,649	4,267,775	3,849,240
Capital Outlay	6000-6999	2,941,014	1,990,189	751,066	620,189
Other Outgo	7100-7200/7438-7439	65,369	65,369	65,369	65,369
Direct/Indirect Costs	7310-7350	(67,270)	(86,990)	(86,990)	(86,990)
Total Expenses		56,592,322	52,782,494	53,875,710	50,476,253
Difference (Revenues-Expenses)		5,488,451	(307,252)	(2,601,045)	1,304,243
Other Financing Sources/Uses					
Transfers In	8919	20,000	20,000	20,000	20,000
Other Sources	8979	5,000	5,000	5,000	5,000
Transfers Out	7616	0	0	0	0
Contributions	8980	0	0	0	0
Total Other Financing Sources/Uses		25,000	25,000	25,000	25,000
Net Increase(Decrease) in Fund Balance		5,513,451	(282,252)	(2,576,045)	1,329,243
Beginning Fund Balance	9791	13,744,898.77	19,258,349.77	18,976,097.77	16,400,052.77
Audit & Other Adjustments	9793/9795	0.00	0.00	0.00	0.00
Ending Fund Balance		19,258,349.77	18,976,097.77	16,400,052.77	17,729,295.77
Components of Ending Fund Balance					
Non-Spendable:					
Revolving Fund	9711	20,000.00	20,000.00	20,000.00	20,000.00
Prepaid	9330/9713	0.00	0.00	0.00	0.00
Restricted:					
Restricted - Other	9740	9,197,924.77	8,273,661.77	5,719,963.77	6,956,080.77
Committed:					
Textbook Adoptions	9760	1,900,000.00	2,200,000.00	2,100,000.00	2,100,000.00
Technology Upgrades/Replacements	9760	500,000.00	1,100,000.00	1,100,000.00	1,100,000.00
Facilities	9760	2,000,000.00	2,123,000.00	2,090,000.00	2,525,000.00
Assigned:					
Reserve for Lottery	Resource 1100/9780	521,898.27	504,232.27	486,566.27	468,900.27
Unassigned/Unappropriated:					
3% Economic Uncertainties	9789	1,697,769.66	1,583,474.82	1,616,271.30	1,514,287.59
Reserve for Board Approval (Remaining Reserve)	9780	3,420,757.07	3,171,728.91	3,267,251.43	3,045,027.14
Total Ending Balance		19,258,349.77	18,976,097.77	16,400,052.77	17,729,295.77
		0	0	0	0
Restricted		16.25%	15.68%	10.62%	13.78%
Unrestricted - Committed		7.77%	10.27%	9.82%	11.34%
Unrestricted - Assigned		0.96%	0.99%	0.94%	0.97%
Unrestricted - Unassigned		9.04%	9.01%	9.06%	9.03%
Combined Assigned and Unassigned (Reserve Capped at 10% per EC 42127.01)		10.00%	10.00%	10.00%	10.00%
Unrestricted - Total		17.78%	20.28%	19.82%	21.34%

Galt Joint Union Elementary School District 2023-24 Adopted Budget Assumptions

REVENUE

ASSUMPTION

LCFF

- ❖ 2023-24 revenue is based on funded ADA of 3,227.34
- ❖ For 2023-24 the statutory COLA is 8.22%
- ❖ TK Add-on of \$3,044 per Current Year TK ADA
- ❖ Use of 19-20 attendance yield for 21-22 ADA determination

Federal

- ❖ Carryover amounts from 2022-23 were estimated and budgeted.
- ❖ Prior year or known current year grant awards were used for on-going funding.
- ❖ Revenue removed for one-time grants received or expended in 2022-23.

State

- ❖ Carryover amounts from 2022-23 were estimated and budgeted.
- ❖ Prior year or known current year grant awards were used for on-going funding.
- ❖ Revenue removed for one-time grants received or expended in 2022-23.

Local

- ❖ Carryover amounts from 2022-23 were estimated and budgeted.
- ❖ Prior year or known current year grant awards were used for on-going funding.
- ❖ Revenue removed for one-time grants received or expended in 2022-23.

Transfers In

- ❖ No changes

EXPENSES

Certificated Salaries

- ❖ Salaries updated for step and column.
- ❖ Salaries removed for one-time grants expended in 2022-23.

Classified Salaries

- ❖ Salaries updated for step and column.
- ❖ Salaries removed for one-time grants expended in 2022-23.

Benefits

- ❖ Statutory benefits budgeted to reflect salary changes and rate changes to SUI and PERS.
- ❖ Benefits removed for one-time grants expended in 2022-23.
- ❖ Increase in Health and Welfare for annualization of increased cap amounts settled Winter 2022.

Supplies

- ❖ Materials & supplies were increased for additional costs due to inflation.
- ❖ Supplies added for one-time grant dollars received in 2022-23 but not expended until 2023-24.
- ❖ Supplies removed for one-time grants expended in 2022-23.

- Services/Other Operating**
 - ❖ Services added for one-time grant dollars received in 2022-23 but not expended until 2023-24.
 - ❖ Services removed for one-time grants expended in 2022-23.
 - ❖ Reduction in anticipated NPS contracts.
- Capital Outlay**
 - ❖ One-time expenses budgeted for capital expenditures in General Fund and Technology.
- Transfers Out**
 - ❖ No transfer anticipated for 2023-24.

OTHER FUNDS:

- Fund 12 Child Development**
 - ❖ Prior year or known current year grant awards/apportionment allocations were used for on-going funding.
 - ❖ Revenue and expenses removed for one-time grants expended in 2022-23.
 - ❖ Salaries updated for step and column.
 - ❖ Statutory benefits budgeted to reflect salary changes and rate changes to SUI and PERS. Increase in Health and Welfare for annualization of increased cap amounts settled Winter 2022.
- Fund 13 Cafeteria**
 - ❖ Income estimates based on 22-23 published rates and 22-23 meal counts as an estimate.
 - ❖ Revenue and expenses removed for one-time grants expended in 2022-23.
 - ❖ Salaries updated for step and column.
 - ❖ Statutory benefits budgeted to reflect salary changes and rate changes to SUI and PERS. Increase in Health and Welfare for annualization of increased cap amounts settled Winter 2022.
 - ❖ Food costs increased for rising costs due to inflation
- Fund 20 Special Reserve for Postemployment Benefits**
 - ❖ No changes made.
- Fund 25 Capital Facilities**
 - ❖ Developer fee income was reduced based on collections year to date.
 - ❖ Expenses budgeted for Valley Oaks Classroom Building project.
- Fund 35 County School Facilities**
 - ❖ Expenses budgeted for Valley Oaks Classroom Building project.

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 1018 C Street, Ste 210, Galt, CA 95632

Date: June 14 – 16, 2023

Adoption Date: 06/21/2023

Signed: _____

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

Public Hearing:

Place: 1018 C Street, Ste 210, Galt, CA 95632

Date: 06/20/2023

Time: 7:00 pm

Contact person for additional information on the budget reports:

Name: Nicole Lorenz

Title: CBO

Telephone: 209-744-4545 x 311

E-mail: nlorenz@galt.k12.ca.us

Criteria and Standards Review Summary

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/21/2023

For additional information on this certification, please contact:

Name: Nicole Lorenz
Title: CBO
Telephone: 209-744-4545 x311
E-mail: nlorenz@galt.k12.ca.us

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	38,136,091.00	0.00	38,136,091.00	39,735,226.00	0.00	39,735,226.00	4.2%
2) Federal Revenue		8100-8299	0.00	6,816,895.00	6,816,895.00	0.00	3,048,206.00	3,048,206.00	-55.3%
3) Other State Revenue		8300-8599	919,659.00	13,213,167.00	14,132,826.00	1,096,530.00	6,223,021.00	7,319,551.00	-48.2%
4) Other Local Revenue		8600-8799	710,132.00	2,284,829.00	2,994,961.00	294,907.00	2,077,352.00	2,372,259.00	-20.8%
5) TOTAL, REVENUES			39,765,882.00	22,314,891.00	62,080,773.00	41,126,663.00	11,348,579.00	52,475,242.00	-15.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,245,643.00	6,176,885.00	22,422,528.00	16,117,379.00	5,239,575.00	21,356,954.00	-4.8%
2) Classified Salaries		2000-2999	5,875,590.00	3,957,065.00	9,832,655.00	5,929,633.00	4,006,189.00	9,935,822.00	1.0%
3) Employee Benefits		3000-3999	7,708,771.00	5,178,254.00	12,887,025.00	7,562,397.00	5,146,280.00	12,708,677.00	-1.4%
4) Books and Supplies		4000-4999	1,221,791.00	1,942,338.00	3,164,129.00	1,178,194.00	1,332,464.00	2,510,658.00	-20.7%
5) Services and Other Operating Expenditures		5000-5999	2,260,912.00	3,085,960.00	5,346,872.00	2,072,102.00	2,229,713.00	4,301,815.00	-19.5%
6) Capital Outlay		6000-6999	897,418.00	2,043,596.00	2,941,014.00	1,670,189.00	320,000.00	1,990,189.00	-32.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,369.00	0.00	65,369.00	65,369.00	0.00	65,369.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(313,883.00)	246,613.00	(67,270.00)	(393,606.00)	306,616.00	(86,990.00)	29.3%
9) TOTAL, EXPENDITURES			33,961,611.00	22,630,711.00	56,592,322.00	34,201,657.00	18,580,837.00	52,782,494.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,804,271.00	(315,820.00)	5,488,451.00	6,925,006.00	(7,232,258.00)	(307,252.00)	-105.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,494,431.00)	6,494,431.00	0.00	(6,307,995.00)	6,307,995.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,469,431.00)	6,494,431.00	25,000.00	(6,282,995.00)	6,307,995.00	25,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(665,160.00)	6,178,611.00	5,513,451.00	642,011.00	(924,263.00)	(282,252.00)	-105.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,771,728.88	2,973,169.89	13,744,898.77	10,060,425.00	9,197,924.77	19,258,349.77	40.1%
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)			10,771,728.88	2,973,169.89	13,744,898.77	10,060,425.00	9,197,924.77	19,258,349.77	40.1%
d) Other Restatements		9795	(46,143.88)	46,143.88	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,725,585.00	3,019,313.77	13,744,898.77	10,060,425.00	9,197,924.77	19,258,349.77	40.1%
2) Ending Balance, June 30 (E + F1e)			10,060,425.00	9,197,924.77	19,258,349.77	10,702,436.00	8,273,661.77	18,976,097.77	-1.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	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	9,197,924.77	9,197,924.77	0.00	8,273,661.77	8,273,661.77	-10.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,400,000.00	0.00	4,400,000.00	5,423,000.00	0.00	5,423,000.00	23.3%
Textbook Adoption	0000	9760	1,900,000.00		1,900,000.00			0.00	
Technology Upgrades/Replacements	0000	9760	500,000.00		500,000.00			0.00	
Facilities	0000	9760	2,000,000.00		2,000,000.00			0.00	
Textbook Adoption	0000	9760			0.00	2,200,000.00		2,200,000.00	
Technology Upgrades/Replacements	0000	9760			0.00	1,100,000.00		1,100,000.00	
Facilities	0000	9760			0.00	2,123,000.00		2,123,000.00	
d) Assigned									
Other Assignments		9780	3,942,655.34	0.00	3,942,655.34	3,675,961.18	0.00	3,675,961.18	-6.8%
Remaining Reserve for Board Approval	0000	9780	3,420,757.07		3,420,757.07			0.00	
Reserves for Lottery	1100	9780	521,898.27		521,898.27			0.00	
Remaining Reserve for Board Approval	0000	9780			0.00	3,171,728.91		3,171,728.91	
Reserves for Lottery	1100	9780			0.00	504,232.27		504,232.27	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,697,769.66	0.00	1,697,769.66	1,583,474.82	0.00	1,583,474.82	-6.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	16,441,858.81	1,067,240.59	17,509,099.40				

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)	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	5,597.00	0.00	5,597.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
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	310,250.24	106,291.77	416,542.01				
4) Due from Grantor Government		9290	.01	0.00	.01				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,777,706.06	1,173,532.36	17,951,238.42				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,720,018.41	64.95	2,720,083.36				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,720,018.41	64.95	2,720,083.36				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			14,057,687.65	1,173,467.41	15,231,155.06				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	21,366,303.00	0.00	21,366,303.00	22,513,315.00	0.00	22,513,315.00	5.4%
Education Protection Account State Aid - Current Year		8012	9,464,477.00	0.00	9,464,477.00	9,918,324.00	0.00	9,918,324.00	4.8%
State Aid - Prior Years		8019	1,724.00	0.00	1,724.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,097.00	0.00	31,097.00	31,097.00	0.00	31,097.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,197,125.00	0.00	4,197,125.00	4,197,125.00	0.00	4,197,125.00	0.0%
Unsecured Roll Taxes		8042	134,343.00	0.00	134,343.00	134,343.00	0.00	134,343.00	0.0%
Prior Years' Taxes		8043	24,311.00	0.00	24,311.00	24,311.00	0.00	24,311.00	0.0%
Supplemental Taxes		8044	391,330.00	0.00	391,330.00	391,330.00	0.00	391,330.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,993,767.00	0.00	1,993,767.00	1,993,767.00	0.00	1,993,767.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	536,810.00	0.00	536,810.00	536,810.00	0.00	536,810.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			38,141,287.00	0.00	38,141,287.00	39,740,422.00	0.00	39,740,422.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,196.00)	0.00	(5,196.00)	(5,196.00)	0.00	(5,196.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			38,136,091.00	0.00	38,136,091.00	39,735,226.00	0.00	39,735,226.00	4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	861,202.00	861,202.00	0.00	844,195.00	844,195.00	-2.0%
Special Education Discretionary Grants		8182	0.00	265,379.00	265,379.00	0.00	81,964.00	81,964.00	-69.1%
Child Nutrition Programs		8220	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)	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		821,124.00	821,124.00		767,399.00	767,399.00	-6.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		115,754.00	115,754.00		115,754.00	115,754.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		99,820.00	99,820.00		93,575.00	93,575.00	-6.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		66,967.00	66,967.00		66,967.00	66,967.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,586,649.00	4,586,649.00	0.00	1,078,352.00	1,078,352.00	-76.5%
TOTAL, FEDERAL REVENUE			0.00	6,816,895.00	6,816,895.00	0.00	3,048,206.00	3,048,206.00	-55.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	500,877.00	500,877.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	101,560.00	0.00	101,560.00	101,560.00	0.00	101,560.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	544,221.00	214,487.00	758,708.00	542,334.00	213,743.00	756,077.00	-0.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590		547,990.00	547,990.00		453,624.00	453,624.00	-17.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,153.00	1,153.00		0.00	0.00	-100.0%
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	273,878.00	11,948,660.00	12,222,538.00	452,636.00	5,555,654.00	6,008,290.00	-50.8%
TOTAL, OTHER STATE REVENUE			919,659.00	13,213,167.00	14,132,826.00	1,096,530.00	6,223,021.00	7,319,551.00	-48.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	12,480.00	75,600.00	88,080.00	12,480.00	75,600.00	88,080.00	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)	
Dues and Memberships		5300	29,304.00	2,082.00	31,386.00	27,105.00	400.00	27,505.00	-12.4%
Insurance		5400 - 5450	113,217.00	0.00	113,217.00	114,616.00	0.00	114,616.00	1.2%
Operations and Housekeeping Services		5500	891,596.00	8,680.00	900,276.00	884,276.00	7,000.00	891,276.00	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,342.00	173,461.00	380,803.00	171,910.00	228,000.00	399,910.00	5.0%
Transfers of Direct Costs		5710	(10,121.00)	10,121.00	0.00	(12,000.00)	12,000.00	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	789,156.00	1,530,451.00	2,319,607.00	662,925.00	1,203,118.00	1,866,043.00	-19.6%
Communications		5900	82,120.00	37,528.00	119,648.00	82,120.00	13,500.00	95,620.00	-20.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,260,912.00	3,085,960.00	5,346,872.00	2,072,102.00	2,229,713.00	4,301,815.00	-19.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	197,673.00	1,388,866.00	1,586,539.00	1,471,000.00	0.00	1,471,000.00	-7.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	505,543.00	96,840.00	602,383.00	0.00	90,000.00	90,000.00	-85.1%
Equipment Replacement		6500	194,202.00	557,890.00	752,092.00	199,189.00	230,000.00	429,189.00	-42.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			897,418.00	2,043,596.00	2,941,014.00	1,670,189.00	320,000.00	1,990,189.00	-32.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	65,369.00	0.00	65,369.00	65,369.00	0.00	65,369.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			65,369.00	0.00	65,369.00	65,369.00	0.00	65,369.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(246,613.00)	246,613.00	0.00	(306,616.00)	306,616.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(67,270.00)	0.00	(67,270.00)	(86,990.00)	0.00	(86,990.00)	29.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(313,883.00)	246,613.00	(67,270.00)	(393,606.00)	306,616.00	(86,990.00)	29.3%
TOTAL, EXPENDITURES			33,961,611.00	22,630,711.00	56,592,322.00	34,201,657.00	18,580,837.00	52,782,494.00	-6.7%
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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	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%

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)	
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
(c) TOTAL, SOURCES			5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,494,431.00)	6,494,431.00	0.00	(6,307,995.00)	6,307,995.00	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			(6,494,431.00)	6,494,431.00	0.00	(6,307,995.00)	6,307,995.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,469,431.00)	6,494,431.00	25,000.00	(6,282,995.00)	6,307,995.00	25,000.00	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	38,136,091.00	0.00	38,136,091.00	39,735,226.00	0.00	39,735,226.00	4.2%
2) Federal Revenue		8100-8299	0.00	6,816,895.00	6,816,895.00	0.00	3,048,206.00	3,048,206.00	-55.3%
3) Other State Revenue		8300-8599	919,659.00	13,213,167.00	14,132,826.00	1,096,530.00	6,223,021.00	7,319,551.00	-48.2%
4) Other Local Revenue		8600-8799	710,132.00	2,284,829.00	2,994,961.00	294,907.00	2,077,352.00	2,372,259.00	-20.8%
5) TOTAL, REVENUES			39,765,882.00	22,314,891.00	62,080,773.00	41,126,663.00	11,348,579.00	52,475,242.00	-15.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,234,692.00	14,779,899.00	35,014,591.00	19,604,033.00	13,142,236.00	32,746,269.00	-6.5%
2) Instruction - Related Services	2000-2999		3,900,596.00	2,399,666.00	6,300,262.00	3,947,973.00	2,236,854.00	6,184,827.00	-1.8%
3) Pupil Services	3000-3999		3,127,297.00	1,204,978.00	4,332,275.00	2,963,751.00	1,011,585.00	3,975,336.00	-8.2%
4) Ancillary Services	4000-4999		9,941.00	24,792.00	34,733.00	0.00	24,248.00	24,248.00	-30.2%
5) Community Services	5000-5999		8,937.00	41,433.00	50,370.00	0.00	41,253.00	41,253.00	-18.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,497,656.00	389,476.00	3,887,132.00	3,235,242.00	412,286.00	3,647,528.00	-6.2%
8) Plant Services	8000-8999		3,117,123.00	3,790,467.00	6,907,590.00	4,385,289.00	1,712,375.00	6,097,664.00	-11.7%
9) Other Outgo	9000-9999	Except 7600-7699	65,369.00	0.00	65,369.00	65,369.00	0.00	65,369.00	0.0%
10) TOTAL, EXPENDITURES			33,961,611.00	22,630,711.00	56,592,322.00	34,201,657.00	18,580,837.00	52,782,494.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,804,271.00	(315,820.00)	5,488,451.00	6,925,006.00	(7,232,258.00)	(307,252.00)	-105.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,494,431.00)	6,494,431.00	0.00	(6,307,995.00)	6,307,995.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,469,431.00)	6,494,431.00	25,000.00	(6,282,995.00)	6,307,995.00	25,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(665,160.00)	6,178,611.00	5,513,451.00	642,011.00	(924,263.00)	(282,252.00)	-105.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		10,771,728.88	2,973,169.89	13,744,898.77	10,060,425.00	9,197,924.77	19,258,349.77	40.1%
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)			10,771,728.88	2,973,169.89	13,744,898.77	10,060,425.00	9,197,924.77	19,258,349.77	40.1%
d) Other Restatements	9795		(46,143.88)	46,143.88	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,725,585.00	3,019,313.77	13,744,898.77	10,060,425.00	9,197,924.77	19,258,349.77	40.1%
2) Ending Balance, June 30 (E + F1e)			10,060,425.00	9,197,924.77	19,258,349.77	10,702,436.00	8,273,661.77	18,976,097.77	-1.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	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	9,197,924.77	9,197,924.77	0.00	8,273,661.77	8,273,661.77	-10.0%
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		4,400,000.00	0.00	4,400,000.00	5,423,000.00	0.00	5,423,000.00	23.3%
Textbook Adoption	0000	9760	1,900,000.00		1,900,000.00			0.00	
Technology Upgrades/Replacements	0000	9760	500,000.00		500,000.00			0.00	
Facilities	0000	9760	2,000,000.00		2,000,000.00			0.00	
Textbook Adoption	0000	9760			0.00	2,200,000.00		2,200,000.00	
Technology Upgrades/Replacements	0000	9760			0.00	1,100,000.00		1,100,000.00	
Facilities	0000	9760			0.00	2,123,000.00		2,123,000.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		3,942,655.34	0.00	3,942,655.34	3,675,961.18	0.00	3,675,961.18	-6.8%
Remaining Reserve for Board Approval	0000	9780	3,420,757.07		3,420,757.07			0.00	
Reserves for Lottery	1100	9780	521,898.27		521,898.27			0.00	
Remaining Reserve for Board Approval	0000	9780			0.00	3,171,728.91		3,171,728.91	
Reserves for Lottery	1100	9780			0.00	504,232.27		504,232.27	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		1,697,769.66	0.00	1,697,769.66	1,583,474.82	0.00	1,583,474.82	-6.7%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,701,688.06	3,119,457.06
6266	Educator Effectiveness, FY 2021-22	356,805.37	.37
6300	Lottery: Instructional Materials	123,270.94	67,013.94
6546	Mental Health-Related Services	27,857.58	27,857.58
6547	Special Education Early Intervention Preschool Grant	375,879.00	483,964.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,936,090.00	1,936,090.00
7029	Child Nutrition: Food Service Staff Training Funds	24,169.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	500,877.00	180,877.00
7311	Classified School Employee Professional Development Block Grant	12,027.13	12,027.13
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.64	.64
7435	Learning Recovery Emergency Block Grant	3,668,945.00	1,893,740.00
7810	Other Restricted State	4,494.23	4,494.23
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	19,072.00
9010	Other Restricted Local	465,820.82	529,067.82
Total, Restricted Balance		9,197,924.77	8,273,661.77

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,974.22	145,974.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,974.22	145,974.22	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,974.22	145,974.22	0.0%
2) Ending Balance, June 30 (E + F1e)			145,974.22	145,974.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	145,974.22	145,974.22	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	145,974.22		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			145,974.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS					
			0.00		
I. LIABILITIES					
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	0.00		
4) Current Loans					
		9640	0.00		
5) Unearned Revenues					
		9650	0.00		
6) TOTAL, LIABILITIES					
			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			145,974.22		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,974.22	145,974.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,974.22	145,974.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,974.22	145,974.22	0.0%
2) Ending Balance, June 30 (E + F1e)			145,974.22	145,974.22	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	145,974.22	145,974.22	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	145,974.22	145,974.22
Total, Restricted Balance		145,974.22	145,974.22

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	737,417.00	757,719.00	2.8%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			738,417.00	758,719.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	319,905.00	290,463.00	-9.2%
2) Classified Salaries		2000-2999	177,058.00	179,112.00	1.2%
3) Employee Benefits		3000-3999	185,776.00	184,114.00	-0.9%
4) Books and Supplies		4000-4999	17,000.00	10,839.00	-36.2%
5) Services and Other Operating Expenditures		5000-5999	40,446.00	70,717.00	74.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,001.00	22,474.00	2.1%
9) TOTAL, EXPENDITURES			762,186.00	757,719.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,769.00)	1,000.00	-104.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,769.00)	1,000.00	-104.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,661.75	62,684.26	-60.5%
b) Audit Adjustments		9793	(72,208.49)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			86,453.26	62,684.26	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,453.26	62,684.26	-27.5%
2) Ending Balance, June 30 (E + F1e)			62,684.26	63,684.26	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,684.26	63,684.26	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	(6,502.34)		
2) 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					
3) Accounts Receivable					
4) Due from Grantor Government					
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(6,502.34)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(6,502.34)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	681,197.00	700,398.00	2.8%
All Other State Revenue	All Other	8590	56,220.00	57,321.00	2.0%
TOTAL, OTHER STATE REVENUE			737,417.00	757,719.00	2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			738,417.00	758,719.00	2.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	319,905.00	290,463.00	-9.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			319,905.00	290,463.00	-9.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	118,874.00	118,314.00	-0.5%
Classified Support Salaries		2200	27,267.00	27,988.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,917.00	32,810.00	6.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			177,058.00	179,112.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	84,304.00	80,300.00	-4.7%
PERS		3201-3202	24,044.00	30,756.00	27.9%
OASDI/Medicare/Alternative		3301-3302	18,222.00	17,951.00	-1.5%
Health and Welfare Benefits		3401-3402	45,235.00	45,182.00	-0.1%
Unemployment Insurance		3501-3502	2,486.00	236.00	-90.5%
Workers' Compensation		3601-3602	9,864.00	8,072.00	-18.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,621.00	1,617.00	-0.2%
TOTAL, EMPLOYEE BENEFITS			185,776.00	184,114.00	-0.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	10,839.00	-36.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,000.00	10,839.00	-36.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	38,536.00	34,813.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,410.00	1,410.00	0.0%
Communications		5900	500.00	34,494.00	6,798.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,446.00	70,717.00	74.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	22,001.00	22,474.00	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,001.00	22,474.00	2.1%
TOTAL, EXPENDITURES			762,186.00	757,719.00	-0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	737,417.00	757,719.00	2.8%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			738,417.00	758,719.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		608,268.00	567,703.00	-6.7%
2) Instruction - Related Services	2000-2999		50,519.00	89,371.00	76.9%
3) Pupil Services	3000-3999		23,201.00	23,819.00	2.7%
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		22,001.00	22,474.00	2.1%
8) Plant Services	8000-8999		58,197.00	54,352.00	-6.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			762,186.00	757,719.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(23,769.00)	1,000.00	-104.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,769.00)	1,000.00	-104.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,661.75	62,684.26	-60.5%
b) Audit Adjustments		9793	(72,208.49)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			86,453.26	62,684.26	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,453.26	62,684.26	-27.5%
2) Ending Balance, June 30 (E + F1e)			62,684.26	63,684.26	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,684.26	63,684.26	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Dev elopment: ARP Calif ornia State Preschool Program One- time Stipend	.39	.39
6130	Child Dev elopment: Center-Based Reserve Account	62,683.87	63,683.87
Total, Restricted Balance		62,684.26	63,684.26

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	2,138,658.00	2,138,658.00	0.0%
3) Other State Revenue		8300-8599	1,069,998.00	1,069,998.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			3,212,656.00	3,212,656.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	808,783.00	822,084.00	1.6%
3) Employee Benefits		3000-3999	333,086.00	324,535.00	-2.6%
4) Books and Supplies		4000-4999	997,762.00	1,065,175.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	40,727.00	41,600.00	2.1%
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	45,269.00	64,516.00	42.5%
9) TOTAL, EXPENDITURES			2,225,627.00	2,317,910.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			987,029.00	894,746.00	-9.3%
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)			987,029.00	894,746.00	-9.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	864,473.76	1,851,502.76	114.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			864,473.76	1,851,502.76	114.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			864,473.76	1,851,502.76	114.2%
2) Ending Balance, June 30 (E + F1e)					
			1,851,502.76	2,746,248.76	48.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	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	1,841,502.76	2,736,248.76	48.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	273,420.72		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
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			283,420.72		
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)			283,420.72		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,138,658.00	2,138,658.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,138,658.00	2,138,658.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,069,998.00	1,069,998.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,069,998.00	1,069,998.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	2,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			3,212,656.00	3,212,656.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	676,653.00	688,703.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	92,178.00	92,178.00	0.0%
Clerical, Technical and Office Salaries		2400	39,952.00	41,203.00	3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			808,783.00	822,084.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	153,082.00	147,062.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	61,896.00	62,940.00	1.7%
Health and Welfare Benefits		3401-3402	89,466.00	87,880.00	-1.8%
Unemployment Insurance		3501-3502	4,045.00	414.00	-89.8%
Workers' Compensation		3601-3602	13,211.00	13,433.00	1.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,386.00	12,806.00	12.5%
TOTAL, EMPLOYEE BENEFITS			333,086.00	324,535.00	-2.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,600.00	86,800.00	21.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	926,162.00	978,375.00	5.6%
TOTAL, BOOKS AND SUPPLIES			997,762.00	1,065,175.00	6.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	1,000.00	-50.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,100.00	8,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,627.00	7,500.00	33.3%
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	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,727.00	41,600.00	2.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,269.00	64,516.00	42.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,269.00	64,516.00	42.5%
TOTAL, EXPENDITURES			2,225,627.00	2,317,910.00	4.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,138,658.00	2,138,658.00	0.0%
3) Other State Revenue		8300-8599	1,069,998.00	1,069,998.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			3,212,656.00	3,212,656.00	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		2,172,258.00	2,245,294.00	3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,269.00	64,516.00	42.5%
8) Plant Services	8000-8999		8,100.00	8,100.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,225,627.00	2,317,910.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			987,029.00	894,746.00	-9.3%
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)			987,029.00	894,746.00	-9.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	864,473.76	1,851,502.76	114.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			864,473.76	1,851,502.76	114.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			864,473.76	1,851,502.76	114.2%
2) Ending Balance, June 30 (E + F1e)			1,851,502.76	2,746,248.76	48.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	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	1,841,502.76	2,736,248.76	48.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,812,423.94	2,681,776.94
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	.75	.75
5330	Child Nutrition: Summer Food Service Program Operations	29,078.00	54,471.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	.07	.07
Total, Restricted Balance		1,841,502.76	2,736,248.76

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,700.00	1,700.00	0.0%
5) TOTAL, REVENUES			1,700.00	1,700.00	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)			1,700.00	1,700.00	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)			1,700.00	1,700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	275,402.23	277,102.23	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			275,402.23	277,102.23	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,402.23	277,102.23	0.6%
2) Ending Balance, June 30 (E + F1e)			277,102.23	278,802.23	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	277,102.23	278,802.23	0.6%
Reserve for Postemployment Benefits	0000	9780	277,102.23		
Reserve for Postemployment Benefits	0000	9780		278,802.23	
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	278,313.23		
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			278,313.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			278,313.23		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,700.00	1,700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,700.00	1,700.00	0.0%
TOTAL, REVENUES			1,700.00	1,700.00	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	1,700.00	1,700.00	0.0%
5) TOTAL, REVENUES			1,700.00	1,700.00	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)			1,700.00	1,700.00	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)			1,700.00	1,700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	275,402.23	277,102.23	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			275,402.23	277,102.23	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,402.23	277,102.23	0.6%
2) Ending Balance, June 30 (E + F1e)			277,102.23	278,802.23	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Reserve for Postemployment Benefits	0000	9780	277,102.23	278,802.23	0.6%
Reserve for Postemployment Benefits	0000	9780	277,102.23	278,802.23	0.6%
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	527.00	552.00	4.7%
4) Other Local Revenue		8600-8799	342,500.00	292,500.00	-14.6%
5) TOTAL, REVENUES			343,027.00	293,052.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,436.00	51,657.00	4.5%
3) Employee Benefits		3000-3999	20,591.00	21,639.00	5.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,758.00	62,600.00	-22.5%
6) Capital Outlay		6000-6999	0.00	1,229,340.00	New
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			150,785.00	1,365,236.00	805.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			192,242.00	(1,072,184.00)	-657.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	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			(20,000.00)	(20,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,242.00	(1,092,184.00)	-734.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,529,184.53	1,701,426.53	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,529,184.53	1,701,426.53	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,529,184.53	1,701,426.53	11.3%
2) Ending Balance, June 30 (E + F1e)			1,701,426.53	609,242.53	-64.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,701,426.53	609,242.53	-64.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,380,727.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,380,727.35		
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)			1,380,727.35		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	527.00	552.00
TOTAL, OTHER STATE REVENUE				527.00	552.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	35,000.00	35,000.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	7,500.00	7,500.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	300,000.00	250,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				342,500.00	292,500.00
TOTAL, REVENUES				343,027.00	293,052.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	49,436.00	51,657.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			49,436.00	51,657.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	527.00	552.00	4.7%
PERS		3201-3202	12,542.00	13,782.00	9.9%
OASDI/Medicare/Alternative		3301-3302	3,373.00	3,405.00	0.9%
Health and Welfare Benefits		3401-3402	2,681.00	2,616.00	-2.4%
Unemployment Insurance		3501-3502	247.00	26.00	-89.5%
Workers' Compensation		3601-3602	807.00	844.00	4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	414.00	414.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,591.00	21,639.00	5.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,758.00	62,600.00	-22.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,758.00	62,600.00	-22.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,229,340.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,229,340.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			150,785.00	1,365,236.00	805.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,000.00	20,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,000.00)	(20,000.00)	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	527.00	552.00	4.7%
4) Other Local Revenue		8600-8799	342,500.00	292,500.00	-14.6%
5) TOTAL, REVENUES			343,027.00	293,052.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		105,405.00	104,896.00	-0.5%
8) Plant Services	8000-8999		44,680.00	1,260,340.00	2,720.8%
9) Other Outgo	9000-9999	Except 7600-7699	700.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			150,785.00	1,365,236.00	805.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			192,242.00	(1,072,184.00)	-657.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	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			(20,000.00)	(20,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			172,242.00	(1,092,184.00)	-734.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,529,184.53	1,701,426.53	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,529,184.53	1,701,426.53	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,529,184.53	1,701,426.53	11.3%
2) Ending Balance, June 30 (E + F1e)			1,701,426.53	609,242.53	-64.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,701,426.53	609,242.53	-64.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1,701,426.53	609,242.53
Total, Restricted Balance		1,701,426.53	609,242.53

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	5,732,643.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,737,643.00	5,000.00	-99.9%
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	35,530.00	10,000.00	-71.9%
6) Capital Outlay		6000-6999	1,481,003.00	4,206,110.00	184.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,516,533.00	4,216,110.00	178.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,221,110.00	(4,211,110.00)	-199.8%
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)			4,221,110.00	(4,211,110.00)	-199.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,221,110.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,221,110.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,221,110.00	New
2) Ending Balance, June 30 (E + F1e)			4,221,110.00	10,000.00	-99.8%
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	4,216,110.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,000.00	10,000.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,345,353.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,345,353.52		
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)			5,345,353.52		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,732,643.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,732,643.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,737,643.00	5,000.00	-99.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,530.00	10,000.00	-71.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,530.00	10,000.00	-71.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,481,003.00	4,206,110.00	184.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,481,003.00	4,206,110.00	184.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,516,533.00	4,216,110.00	178.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,732,643.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,737,643.00	5,000.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,516,533.00	4,216,110.00	178.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,516,533.00	4,216,110.00	178.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			4,221,110.00	(4,211,110.00)	-199.8%
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)			4,221,110.00	(4,211,110.00)	-199.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,221,110.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,221,110.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,221,110.00	New
2) Ending Balance, June 30 (E + F1e)			4,221,110.00	10,000.00	-99.8%
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	4,216,110.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,000.00	10,000.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	4,216,110.00	0.00
Total, Restricted Balance		4,216,110.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,514,769.92	1,514,769.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,514,769.92	1,514,769.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,769.92	1,514,769.92	0.0%
2) Ending Balance, June 30 (E + F1e)			1,514,769.92	1,514,769.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	1,514,769.92	1,514,769.92	0.0%
Bond Interest and Redemption	0000	9780	1,514,769.92		
Bond Interest and Redemption	0000	9780		1,514,769.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	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%
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,514,769.92	1,514,769.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,514,769.92	1,514,769.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,769.92	1,514,769.92	0.0%
2) Ending Balance, June 30 (E + F1e)			1,514,769.92	1,514,769.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,514,769.92	1,514,769.92	0.0%
Bond Interest and Redemption	0000	9780	1,514,769.92		
Bond Interest and Redemption	0000	9780		1,514,769.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,086.13	3,086.13	3,324.87	3,054.40	3,054.40	3,219.40
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,086.13	3,086.13	3,324.87	3,054.40	3,054.40	3,219.40
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	7.94	7.94	7.94	7.94	7.94	7.94
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.94	7.94	7.94	7.94	7.94	7.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,094.07	3,094.07	3,332.81	3,062.34	3,062.34	3,227.34
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			13,243,939.89	12,378,442.89	9,310,080.89	10,501,176.89	7,425,170.89	6,887,431.89	11,211,331.89	8,521,197.89
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,125,666.00	1,125,666.00	4,505,779.00	2,026,198.00	2,026,198.00	4,505,779.00	2,026,198.00	2,026,199.00
Property Taxes	8020-8079		0.00	994.00	0.00	0.00	40,335.00	107,389.00	2,804,474.00	1,788,008.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		80,687.00	291,497.00	352,114.00	(5,017.00)	(342,919.00)	79,131.00	163,602.00	864,367.00
Other State Revenue	8300-8599		80,869.00	81,649.00	363,765.00	137,224.00	1,246,558.00	721,321.00	145,852.00	308,244.00
Other Local Revenue	8600-8799		80.00	31,487.00	(4,456.00)	74,561.00	28,420.00	492,372.00	(48,896.00)	131,326.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,287,302.00	1,531,293.00	5,217,202.00	2,232,966.00	2,998,592.00	5,905,992.00	5,091,230.00	5,118,144.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		163,385.00	1,799,132.00	1,666,361.00	1,699,109.00	1,738,536.00	116,930.00	4,301,734.00	1,965,168.00
Classified Salaries	2000-2999		424,355.00	811,516.00	746,292.00	602,671.00	756,602.00	35,983.00	1,469,061.00	1,272,811.00
Employee Benefits	3000-3999		209,021.00	868,441.00	833,635.00	1,206,866.00	789,396.00	87,076.00	1,896,003.00	1,078,666.00
Books and Supplies	4000-4999		71,932.00	252,623.00	291,265.00	126,797.00	50,208.00	519,161.00	75,982.00	103,530.00
Services	5000-5999		356,705.00	349,682.00	314,442.00	466,422.00	137,510.00	425,008.00	254,684.00	279,646.00
Capital Outlay	6000-6599		9,526.00	429,775.00	45,604.00	32,073.00	78,820.00	232,463.00	25,470.00	18,651.00
Other Outgo	7000-7499		39,600.00	39,600.00	71,296.00	71,296.00	71,296.00	71,296.00	71,296.00	97,954.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,274,524.00	4,550,769.00	3,968,895.00	4,205,234.00	3,622,368.00	1,487,917.00	8,094,230.00	4,816,426.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,301.33	(10,780.00)	(116,635.00)	(128,627.00)	125,506.00	(132,679.00)	128,742.00	5,994.00	(130,040.00)
Accounts Receivable	9200-9299	(45,302.29)	0.00	7,489.00	(1.00)	65,010.00	36,729.00	8,906.00	9,594.00	(173.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(20,000.96)	(10,780.00)	(109,146.00)	(128,628.00)	190,516.00	(95,950.00)	137,648.00	15,588.00	(130,213.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(.34)	867,495.00	(60,260.00)	(71,417.00)	1,294,254.00	(181,987.00)	231,823.00	(297,278.00)	6,733.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(.34)	867,495.00	(60,260.00)	(71,417.00)	1,294,254.00	(181,987.00)	231,823.00	(297,278.00)	6,733.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(20,000.62)	(878,275.00)	(48,886.00)	(57,211.00)	(1,103,738.00)	86,037.00	(94,175.00)	312,866.00	(136,946.00)
E. NET INCREASE/DECREASE (B - C + D)			(865,497.00)	(3,068,362.00)	1,191,096.00	(3,076,006.00)	(537,739.00)	4,323,900.00	(2,690,134.00)	164,772.00
F. ENDING CASH (A + E)			12,378,442.89	9,310,080.89	10,501,176.89	7,425,170.89	6,887,431.89	11,211,331.89	8,521,197.89	8,685,969.89
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		8,685,969.89	10,153,125.89	10,338,011.89	8,146,190.89				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,505,780.00	2,026,199.00	2,026,199.00	2,479,581.00	2,026,197.00	0.00	32,431,639.00	32,431,639.00
Property Taxes	8020-8079	33,303.00	1,319,810.00	246,721.00	967,749.00	0.00	0.00	7,308,783.00	7,308,783.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(5,196.00)	0.00	0.00	(5,196.00)	(5,196.00)
Federal Revenue	8100-8299	412,365.00	(349,536.00)	67,616.00	76,815.00	1,357,484.00	0.00	3,048,206.00	3,048,206.00
Other State Revenue	8300-8599	316,224.00	1,293,986.00	231,764.00	1,960,773.00	431,322.00	0.00	7,319,551.00	7,319,551.00
Other Local Revenue	8600-8799	160,117.00	338,757.00	160,035.00	752,725.00	255,731.00	0.00	2,372,259.00	2,372,259.00
Interfund Transfers In	8910-8929				20,000.00			20,000.00	20,000.00
All Other Financing Sources	8930-8979				5,000.00			5,000.00	5,000.00
TOTAL RECEIPTS		5,427,789.00	4,629,216.00	2,732,335.00	6,257,447.00	4,070,734.00	0.00	52,500,242.00	52,500,242.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,910,559.00	1,876,749.00	1,976,663.00	2,142,628.00	0.00	0.00	21,356,954.00	21,356,954.00
Classified Salaries	2000-2999	822,639.00	833,500.00	937,405.00	1,222,987.00	0.00	0.00	9,935,822.00	9,935,822.00
Employee Benefits	3000-3999	907,974.00	939,190.00	806,011.00	3,086,398.00	0.00	0.00	12,708,677.00	12,708,677.00
Books and Supplies	4000-4999	170,258.00	133,961.00	431,552.00	283,389.00	0.00	0.00	2,510,658.00	2,510,658.00
Services	5000-5999	365,273.00	260,060.00	250,605.00	841,778.00	0.00	0.00	4,301,815.00	4,301,815.00
Capital Outlay	6000-6599	31,074.00	269,184.00	540,653.00	276,896.00	0.00	0.00	1,990,189.00	1,990,189.00
Other Outgo	7000-7499	89,617.00	173,299.00	12,010.00	(830,181.00)	0.00	0.00	(21,621.00)	(21,621.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,297,394.00	4,485,943.00	4,954,899.00	7,023,895.00	0.00	0.00	52,782,494.00	52,782,494.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	256,725.00	(62,212.00)	69,556.00	75,517.00	0.00	0.00	81,067.00	
Accounts Receivable	9200-9299	(2,355.00)	21,639.00	1.00	4,679.00	0.00	0.00	151,518.00	
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		254,370.00	(40,573.00)	69,557.00	80,196.00	0.00	0.00	232,585.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(82,391.00)	(82,186.00)	38,814.00	1,054,034.00	0.00	0.00	2,717,634.00	
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		(82,391.00)	(82,186.00)	38,814.00	1,054,034.00	0.00	0.00	2,717,634.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		336,761.00	41,613.00	30,743.00	(973,838.00)	0.00	0.00	(2,485,049.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		1,467,156.00	184,886.00	(2,191,821.00)	(1,740,286.00)	4,070,734.00	0.00	(2,767,301.00)	(282,252.00)
F. ENDING CASH (A + E)		10,153,125.89	10,338,011.89	8,146,190.89	6,405,904.89				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,476,638.89	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,422,528.00	301	40,000.00	303	22,382,528.00	305	28,907.00		307	22,353,621.00	309
2000 - Classified Salaries	9,832,655.00	311	59,214.00	313	9,773,441.00	315	873,472.00		317	8,899,969.00	319
3000 - Employee Benefits	12,887,025.00	321	211,634.00	323	12,675,391.00	325	378,778.00		327	12,296,613.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,916,221.00	331	78,219.00	333	3,838,002.00	335	909,031.00		337	2,928,971.00	339
5000 - Services . . & 7300 - Indirect Costs	5,279,602.00	341	10,192.00	343	5,269,410.00	345	1,044,718.00		347	4,224,692.00	349
TOTAL					53,938,772.00	365	TOTAL			50,703,866.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	105,534.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	29,729,694.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	228,883.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	29,500,811.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	58.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	58.18%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.82%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	50,703,866.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	922,810.36	

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	21,356,954.00	301	40,000.00	303	21,316,954.00	305	28,107.00		307	21,288,847.00	309
2000 - Classified Salaries	9,935,822.00	311	40,321.00	313	9,895,501.00	315	902,387.00		317	8,993,114.00	319
3000 - Employee Benefits	12,708,677.00	321	176,435.00	323	12,532,242.00	325	402,401.00		327	12,129,841.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,939,847.00	331	250,000.00	333	2,689,847.00	335	811,491.00		337	1,878,356.00	339
5000 - Services . . . & 7300 - Indirect Costs	4,214,825.00	341	28,169.00	343	4,186,656.00	345	751,430.00		347	3,435,226.00	349
TOTAL					50,621,200.00	365	TOTAL			47,725,384.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	101,756.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	28,617,148.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	237,041.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	28,380,107.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	59.47%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	59.47%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)53%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	47,725,384.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	252,944.54	

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

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	56,592,322.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,816,895.00
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	50,370.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,674,764.00
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	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	12,945.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,738,079.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				48,037,348.00
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)				3,094.07
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,525.62

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.)	40,169,592.13	13,721.56
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)	40,169,592.13	13,721.56
B. Required effort (Line A.2 times 90%)	36,152,632.92	12,349.40
C. Current year expenditures (Line I.E and Line II.B)	48,037,348.00	15,525.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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	39,735,226.00	0.40%	39,895,917.00	1.27%	40,401,748.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,096,530.00	0.00%	1,096,530.00	0.00%	1,096,530.00
4. Other Local Revenues	8600-8799	294,907.00	0.00%	294,907.00	0.00%	294,907.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	5,000.00	0.00%	5,000.00	0.00%	5,000.00
c. Contributions	8980-8999	(6,307,995.00)	1.11%	(6,378,211.00)	-1.60%	(6,276,228.00)
6. Total (Sum lines A1 thru A5c)		34,843,668.00	0.26%	34,934,143.00	1.74%	35,541,957.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,117,379.00		16,735,077.00
b. Step & Column Adjustment				232,154.00		232,155.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				385,544.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,117,379.00	3.83%	16,735,077.00	1.39%	16,967,232.00
2. Classified Salaries						
a. Base Salaries				5,929,633.00		6,101,250.00
b. Step & Column Adjustment				85,667.00		85,666.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				85,950.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,929,633.00	2.89%	6,101,250.00	1.40%	6,186,916.00
3. Employee Benefits	3000-3999	7,562,397.00	3.66%	7,839,237.00	1.36%	7,945,653.00
4. Books and Supplies	4000-4999	1,178,194.00	36.51%	1,608,360.00	0.00%	1,608,360.00
5. Services and Other Operating Expenditures	5000-5999	2,072,102.00	13.26%	2,346,801.00	0.00%	2,346,801.00
6. Capital Outlay	6000-6999	1,670,189.00	-65.86%	570,189.00	0.00%	570,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,369.00	0.00%	65,369.00	0.00%	65,369.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(393,606.00)	-21.29%	(309,793.00)	-21.98%	(241,689.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,201,657.00	2.21%	34,956,490.00	1.41%	35,448,831.00

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		642,011.00		(22,347.00)		93,126.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,060,425.00		10,702,436.00		10,680,089.00
2. Ending Fund Balance (Sum lines C and D1)		10,702,436.00		10,680,089.00		10,773,215.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,423,000.00		5,290,000.00		5,725,000.00
d. Assigned	9780	3,675,961.18		3,753,817.70		3,513,927.41
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,583,474.82		1,616,271.30		1,514,287.59
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,702,436.00		10,680,089.00		10,773,215.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,583,474.82		1,616,271.30		1,514,287.59
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,583,474.82		1,616,271.30		1,514,287.59
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.						
24-25: Salaries added back to unrestricted that were paid with one-time funds expended in 23-24.						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,048,206.00	-35.38%	1,969,854.00	0.00%	1,969,854.00
3. Other State Revenues	8300-8599	6,223,021.00	0.00%	6,223,021.00	0.00%	6,223,021.00
4. Other Local Revenues	8600-8799	2,077,352.00	-13.62%	1,794,436.00	0.00%	1,794,436.00
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	6,307,995.00	1.11%	6,378,211.00	-1.60%	6,276,228.00
6. Total (Sum lines A1 thru A5c)		17,656,574.00	-7.31%	16,365,522.00	-0.62%	16,263,539.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,239,575.00		4,960,318.00
b. Step & Column Adjustment				38,439.00		38,439.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(317,696.00)		(908,527.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,239,575.00	-5.33%	4,960,318.00	-17.54%	4,090,230.00
2. Classified Salaries						
a. Base Salaries				4,006,189.00		3,892,134.00
b. Step & Column Adjustment				56,851.00		56,851.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(170,906.00)		(178,191.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,006,189.00	-2.85%	3,892,134.00	-3.12%	3,770,794.00
3. Employee Benefits	3000-3999	5,146,280.00	-2.20%	5,032,895.00	-4.78%	4,792,388.00
4. Books and Supplies	4000-4999	1,332,464.00	103.32%	2,709,219.00	-75.39%	666,872.00
5. Services and Other Operating Expenditures	5000-5999	2,229,713.00	-13.85%	1,920,974.00	-21.79%	1,502,439.00
6. Capital Outlay	6000-6999	320,000.00	-43.48%	180,877.00	-72.36%	50,000.00
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	306,616.00	-27.33%	222,803.00	-30.57%	154,699.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,580,837.00	1.82%	18,919,220.00	-20.57%	15,027,422.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(924,263.00)		(2,553,698.00)		1,236,117.00

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)		9,197,924.77		8,273,661.77		5,719,963.77
2. Ending Fund Balance (Sum lines C and D1)		8,273,661.77		5,719,963.77		6,956,080.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,273,661.77		5,719,963.77		6,956,080.77
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)		8,273,661.77		5,719,963.77		6,956,080.77
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.						
24-25/25-26: Salaries reduced for one time funds expended in both years. Any on-going positions were moved back to Unrestricted.						

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	39,735,226.00	0.40%	39,895,917.00	1.27%	40,401,748.00
2. Federal Revenues	8100-8299	3,048,206.00	-35.38%	1,969,854.00	0.00%	1,969,854.00
3. Other State Revenues	8300-8599	7,319,551.00	0.00%	7,319,551.00	0.00%	7,319,551.00
4. Other Local Revenues	8600-8799	2,372,259.00	-11.93%	2,089,343.00	0.00%	2,089,343.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	5,000.00	0.00%	5,000.00	0.00%	5,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		52,500,242.00	-2.29%	51,299,665.00	0.99%	51,805,496.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,356,954.00		21,695,395.00
b. Step & Column Adjustment				270,593.00		270,594.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				67,848.00		(908,527.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,356,954.00	1.58%	21,695,395.00	-2.94%	21,057,462.00
2. Classified Salaries						
a. Base Salaries				9,935,822.00		9,993,384.00
b. Step & Column Adjustment				142,518.00		142,517.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(84,956.00)		(178,191.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,935,822.00	0.58%	9,993,384.00	-0.36%	9,957,710.00
3. Employee Benefits	3000-3999	12,708,677.00	1.29%	12,872,132.00	-1.04%	12,738,041.00
4. Books and Supplies	4000-4999	2,510,658.00	71.97%	4,317,579.00	-47.30%	2,275,232.00
5. Services and Other Operating Expenditures	5000-5999	4,301,815.00	-0.79%	4,267,775.00	-9.81%	3,849,240.00
6. Capital Outlay	6000-6999	1,990,189.00	-62.26%	751,066.00	-17.43%	620,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,369.00	0.00%	65,369.00	0.00%	65,369.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(86,990.00)	0.00%	(86,990.00)	0.00%	(86,990.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,782,494.00	2.07%	53,875,710.00	-6.31%	50,476,253.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(282,252.00)		(2,576,045.00)		1,329,243.00

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)		19,258,349.77		18,976,097.77		16,400,052.77
2. Ending Fund Balance (Sum lines C and D1)		18,976,097.77		16,400,052.77		17,729,295.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	8,273,661.77		5,719,963.77		6,956,080.77
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,423,000.00		5,290,000.00		5,725,000.00
d. Assigned	9780	3,675,961.18		3,753,817.70		3,513,927.41
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,583,474.82		1,616,271.30		1,514,287.59
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,976,097.77		16,400,052.77		17,729,295.77
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,583,474.82		1,616,271.30		1,514,287.59
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,583,474.82		1,616,271.30		1,514,287.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
N/A						
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)						
		3,054.40		2,977.12		2,910.88
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		52,782,494.00		53,875,710.00		50,476,253.00
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)						
		52,782,494.00		53,875,710.00		50,476,253.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,583,474.82		1,616,271.30		1,514,287.59
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,583,474.82		1,616,271.30		1,514,287.59
h. Available Reserves (Line E3)						
Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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	(67,270.00)				
Other Sources/Uses Detail					20,000.00	0.00		
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	22,001.00	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	45,269.00	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								
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	20,000.00		
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					0.00	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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
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	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	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Budget, July 1
 2022-23 Estimated Actuals Unaudited Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

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 Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	67,270.00	(67,270.00)	20,000.00	20,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(86,990.00)				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	22,474.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	64,516.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	86,990.00	(86,990.00)	20,000.00	20,000.00		

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):	3,054.40	
District's ADA Standard Percentage Level:	1.0%	

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	3,402	3,401		
Charter School				
Total ADA	3,402	3,401	0.0%	Met
Second Prior Year (2021-22)				
District Regular	3,401	3,405		
Charter School				
Total ADA	3,401	3,405	N/A	Met
First Prior Year (2022-23)				
District Regular	3,239	3,325		
Charter School		0		
Total ADA	3,239	3,325	N/A	Met
Budget Year (2023-24)				
District Regular	3,219			
Charter School	0			
Total ADA	3,219			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	3,546	3,332		
Charter School				
Total Enrollment	3,546	3,332	6.0%	Not Met
Second Prior Year (2021-22)				
District Regular	3,546	3,297		
Charter School				
Total Enrollment	3,546	3,297	7.0%	Not Met
First Prior Year (2022-23)				
District Regular	3,281	3,350		
Charter School				
Total Enrollment	3,281	3,350	N/A	Met
Budget Year (2023-24)				
District Regular	3,320			
Charter School				
Total Enrollment	3,320			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Variance due to declining enrollment

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)

Variance due to declining enrollment

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	3,401	3,332	
Charter School		0	
Total ADA/Enrollment	3,401	3,332	102.1%
Second Prior Year (2021-22)			
District Regular	2,912	3,297	
Charter School	0		
Total ADA/Enrollment	2,912	3,297	88.3%
First Prior Year (2022-23)			
District Regular	3,086	3,350	
Charter School			
Total ADA/Enrollment	3,086	3,350	92.1%
		Historical Average Ratio:	94.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.7%

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	3,054	3,320		
Charter School	0			
Total ADA/Enrollment	3,054	3,320	92.0%	Met
1st Subsequent Year (2024-25)				
District Regular	2,977	3,236		
Charter School				
Total ADA/Enrollment	2,977	3,236	92.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	2,911	3,163		
Charter School				
Total ADA/Enrollment	2,911	3,163	92.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,332.81	3,227.34	3,109.54	3,045.83
b. Prior Year ADA (Funded)		3,332.81	3,227.34	3,109.54
c. Difference (Step 1a minus Step 1b)		(105.47)	(117.80)	(63.71)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.16%)	(3.65%)	(2.05%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		38,134,367.00	39,735,226.00	39,895,917.00
b1. COLA percentage		6.56%	8.22%	3.94%
b2. COLA amount (proxy for purposes of this criterion)		2,501,614.48	3,266,235.58	1,571,899.13
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.56%	8.22%	3.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.40%	4.57%	1.89%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.40% to 4.40%	3.57% to 5.57%	0.89% to 2.89%

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)	7,308,783.00	7,308,783.00	7,308,783.00	7,308,783.00
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)	38,139,563.00	39,740,422.00	39,895,917.00	40,401,748.00
District's Projected Change in LCFF Revenue:		4.20%	.39%	1.27%
LCFF Revenue Standard		2.40% to 4.40%	3.57% to 5.57%	0.89% to 2.89%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Governor's May Revise projects out year COLAs coupled with declining ADA.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	24,311,093.58	
Second Prior Year (2021-22)	25,774,970.06	28,358,666.99	90.9%
First Prior Year (2022-23)	29,830,004.00	33,961,611.00	87.8%
	Historical Average Ratio:		90.5%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.5% to 93.5%	87.5% to 93.5%	87.5% to 93.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	29,609,409.00		
1st Subsequent Year (2024-25)	30,675,564.00	34,956,490.00	87.8%	Met
2nd Subsequent Year (2025-26)	31,099,801.00	35,448,831.00	87.7%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

In 23-24 additional salaries are still paid from one time restricted dollars.

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):	3.40%	4.57%	1.89%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.60% to 13.40%	-5.43% to 14.57%	-8.11% to 11.89%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.60% to 8.40%	-0.43% to 9.57%	-3.11% to 6.89%

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)	6,816,895.00		
Budget Year (2023-24)	3,048,206.00	(55.28%)	Yes
1st Subsequent Year (2024-25)	1,969,854.00	(35.38%)	Yes
2nd Subsequent Year (2025-26)	1,969,854.00	0.00%	No

Explanation:
(required if Yes)

One time multi year grants received in PY.

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

First Prior Year (2022-23)	14,132,826.00		
Budget Year (2023-24)	7,319,551.00	(48.21%)	Yes
1st Subsequent Year (2024-25)	7,319,551.00	0.00%	No
2nd Subsequent Year (2025-26)	7,319,551.00	0.00%	No

Explanation:
(required if Yes)

One time multi year grants received in PY.

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

First Prior Year (2022-23)	2,994,961.00		
Budget Year (2023-24)	2,372,259.00	(20.79%)	Yes
1st Subsequent Year (2024-25)	2,089,343.00	(11.93%)	Yes
2nd Subsequent Year (2025-26)	2,089,343.00	0.00%	No

Explanation:
(required if Yes)

One time multi year grants received in PY.

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

First Prior Year (2022-23)	3,164,129.00		
Budget Year (2023-24)	2,510,658.00	(20.65%)	Yes
1st Subsequent Year (2024-25)	4,317,579.00	71.97%	Yes
2nd Subsequent Year (2025-26)	2,275,232.00	(47.30%)	Yes

Explanation:
(required if Yes)

One time grants continue to be expended in various subsequent years.

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

First Prior Year (2022-23)	5,346,872.00		
Budget Year (2023-24)	4,301,815.00	(19.55%)	Yes
1st Subsequent Year (2024-25)	4,267,775.00	(.79%)	Yes
2nd Subsequent Year (2025-26)	3,849,240.00	(9.81%)	Yes

Explanation:
(required if Yes)

One time grants continue to be expended in various subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	23,944,682.00		
Budget Year (2023-24)	12,740,016.00	(46.79%)	Not Met
1st Subsequent Year (2024-25)	11,378,748.00	(10.68%)	Not Met
2nd Subsequent Year (2025-26)	11,378,748.00	0.00%	Met

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

First Prior Year (2022-23)	8,511,001.00		
Budget Year (2023-24)	6,812,473.00	(19.96%)	Not Met
1st Subsequent Year (2024-25)	8,585,354.00	26.02%	Not Met
2nd Subsequent Year (2025-26)	6,124,472.00	(28.66%)	Not 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)

One time multi year grants received in PY.

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

One time multi year grants received in PY.

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

One time multi year grants received in PY.

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 grants continue to be expended in various subsequent years.

Explanation:

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

One time grants continue to be expended in various subsequent years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	49,673,840.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	49,673,840.00	1,490,215.20	1,485,146.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- 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)

This will be increased by \$5,000 at 1st Interim.

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,335,833.00	1,451,498.76	1,697,769.66
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)	1,335,833.00	1,451,498.76	1,697,769.66
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	44,527,791.73	48,383,292.10	56,592,322.00
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)	44,527,791.73	48,383,292.10	56,592,322.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	3,444,930.40	26,209,003.36	N/A	Met
Second Prior Year (2021-22)	3,456,868.81	28,358,666.99	N/A	Met
First Prior Year (2022-23)	(665,160.00)	33,961,611.00	2.0%	Not Met
Budget Year (2023-24) (Information only)	642,011.00	34,201,657.00		

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)

In 2022-23, Beginning Balance was used for one-time unrestricted capital expenditures.

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)	2,957,930.83	3,869,929.67	N/A		Met
Second Prior Year (2021-22)	4,819,200.67	7,314,860.07	N/A		Met
First Prior Year (2022-23)	9,027,400.07	10,725,585.00	N/A		Met
Budget Year (2023-24) (Information only)	10,060,425.00				

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.)	3,054	2,977	2,911
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

a. Enter the name(s) of the SELPA(s): N/A

	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)	52,782,494.00	53,875,710.00	50,476,253.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	52,782,494.00	53,875,710.00	50,476,253.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,583,474.82	1,616,271.30	1,514,287.59
6. Reserve Standard - by Amount			

((\$80,000 for districts with 0 to 1,000 ADA, else 0))	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,583,474.82	1,616,271.30	1,514,287.59

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,583,474.82	1,616,271.30	1,514,287.59
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,583,474.82	1,616,271.30	1,514,287.59
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,583,474.82	1,616,271.30	1,514,287.59
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

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)	(6,494,431.00)			
Budget Year (2023-24)	(6,307,995.00)	(186,436.00)	(2.9%)	Met
1st Subsequent Year (2024-25)	(6,378,211.00)	70,216.00	1.1%	Met
2nd Subsequent Year (2025-26)	(6,279,228.00)	(98,983.00)	(1.6%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	20,000.00			
Budget Year (2023-24)	20,000.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	20,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

1b. 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)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	26	Fund 51/8600	Fund 51/7438-7439	21,293,684
Supp Early Retirement Program	3	Fund 01/8011	Fund 01/3900	818,834
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				22,112,518

Type of Commitment (continued)	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	1,730,466	1,790,906	1,858,676	2,053,081
Supp Early Retirement Program	0	381,080	218,877	218,877
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,730,466	2,171,986	2,077,553	2,271,958
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

GO Bond payments are increasing.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities

a. Total OPEB liability	5,312,891.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	5,312,891.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	375,502.00	375,502.00	375,502.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	173,993.00	173,993.00	173,993.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	176,479.00	180,297.00	205,415.00
d. Number of retirees receiving OPEB benefits	24.00	26.00	28.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	203.5	202.5	202.5	202.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Unsettled for 2023-24

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	213945		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

7. Amount included for any tentative salary schedule increases

	0	0	0
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
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
2070342	2070342	2070342
71.0%	71.0%	71.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
329430	329430	329430

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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	233.3	229.9	229.9	229.9

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Unsettled for 2023-24

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	114691		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

7. Amount included for any tentative salary schedule increases

	0	0	0
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

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

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

Yes	Yes	Yes	
1088077	1088077	1088077	
83.0%	83.0%	83.0%	

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No			

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes	
174323	174323	174323	

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

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

Yes	Yes	Yes	
Yes	Yes	Yes	

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	40	40	40	40

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

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

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

Jun 21, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review