

Ross Elementary School District



2023-2024 Adopted Budget

Public Hearing – May 31, 2023
Adoption – June 14, 2023

Board of Trustees

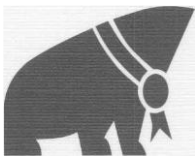
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Darius Mozaffarian, Trustee

David Rice, Superintendent

Carol Slender, CBO

2023-2024
Adopted Budget

Executive Summary



To: Ross School Board of Trustees
From: Carol Slender, Chief Business Official
Date: June 14, 2023
Re: 2023-24 Adopted Budget Executive Summary

ROSS SCHOOL DISTRICT 2023-2024 ADOPTED BUDGET

Please find for your review and approval the Ross Elementary School District 2023-2024 Adopted Budget. On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI).

OVERVIEW:

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, and comprehensive plans. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The District is required to file one of the following certifications based on these projections:

1. **Positive Certification**- the District **will meet** the financial obligations for the current and two subsequent fiscal years.
2. **Qualified Certification**- the District **may not meet** their financial obligations for the current or two subsequent fiscal years.
3. **Negative Certification**- the District **will be unable** to meet their financial obligations for the current of two subsequent fiscal years.

DISTRICT SUMMARY:

The overall financial goal for the district is to maintain an appropriate level of reserve, maximize district revenue and expend resources in areas achieving the highest quality educational value while meeting all federal, state, and local guidelines and regulations.

This document reflects the Estimated Actuals for 2022-23, Adopted Budget for 2023-24, and the Multi-Year Projection for 2024-25 and 2025-26. The district develops a set of budget assumptions that describe the basis for the revenue and expenditures that are presented before you. The Governor's 2023-24 State Budget May Revision along with guidance from School Services of California and the Marin County Office of Education are the resources utilized when developing these assumptions.

Part of the annual budget process includes making final adjustments to the current year budget for financial activity that was not reflected in the Second Interim Report. These budget adjustments are now included and reflected in the Estimated Actuals for 2022-23. Listed below is a summary of the major changes:

2022-23 ESTIMATED ACTUALS			
Resource	Revenue	Expenditure	Description
LCFF/Property Tax - J-29B P-2 Adjustment	\$ 11,558		Adjust Property Tax Growth at P-2
Interest Income	\$ 10,000		Increase Interest Income based on Qtr. End 3/31/23
Federal Programs	\$ 5,928	\$ 5,928	Title II Allocation & Spec Ed Mental Health/IDEA
Special Education Funding (SELPA)	\$ 2,975		SELPA Allocation Updated as of 3-17-23
Special Education Funding (State)	\$ 34,585	\$ 34,585	Early Intervention PreK Grant/Mental Health Allocation
STRS On-Behalf	\$ (119,538)	\$ (119,538)	Adjust based on CalSTRS Proportionate Share Calc
PTO Donation - Auction	\$ 150,000	\$ 150,000	Recognize portion of 22/23 Auction/Balance in 23/24
Books, Supplies and Services Expenditures		\$ (8,591)	Adjust Books, Supplies and Services at Year End
Totals	\$ 95,508	\$ 62,384	
Net Increase to Ending Fund Balance		\$ 33,124	

The following section will identify the budget assumptions for the 2023-24 Adopted Budget.

2023-24 ADOPTED BUDGET

Revenue Assumptions

LCFF/Property Taxes: The Local Control Funding Formula (LCFF) is the largest funding source for the district representing 60% of total revenue. The LCFF is comprised of State Aid and Property Taxes. Based on the 2023-24 LCFF calculation for Ross the district will remain a Community Funded or Basic Aid district for the current and two subsequent years. The table below includes the factors for calculating the LCFF:

LCFF Planning Factors				
	2022-23	2023-24	2024-25	2025-26
School Services of CA Planning COLA	13.26%	8.22%	3.94%	3.29%
Property Tax Factors	8.42%	5.00%	3.72%	3.72%
YOY Adjustment		\$ 296,076	\$ 228,634	\$ 237,139
Estimated Property Tax	\$ 5,976,802	\$ 6,272,878	\$ 6,501,512	\$ 6,738,651
State Aid Categoricals	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455
Education Protection Funding (EPA)	\$ 72,336	\$ 70,276	\$ 68,616	\$ 68,780
Enrollment	358	361	351	361
P-2 ADA	336.91	342.96	333.54	343.90
Funded ADA	361.68	351.38	343.08	343.90
Unduplicated Pupil Count Rolling %	1.09%	0.92%	0.84%	0.84%

Property taxes are based on the County of Marin Estimated Property Tax Revenue for the 2023-24 Roll In Progress dated April 28, 2023. The 2023-24 budget year has an increase of 5% with projected property tax increases of 3.72% in 2024-25 and 3.72% in 2025-26.

The LCFF formula is calculated using the greater of current year, prior year, or average of three years ADA times the base grant amount defined by grade level grouping. Listed below is the Enrollment Projection for 2023-24 with the corresponding ADA. As you will see in the table below the 2022-23 Enrollment to ADA was down due to the ongoing effect of COVID and absences thus bringing down the attendance rate to 93.8%. We continue to project a lower attendance rate in 2023-24 with a slight improvement in the two subsequent years.

Ross School District - Enrollment/ADA Projections Update Through 2025-26

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Grade Level	CBEDS Enrollment									
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
K	27	30	46	25	41	31	38	38	38	38
1	50	31	31	50	28	43	31	39	39	39
2	40	55	34	33	48	28	47	32	40	40
3	53	41	57	37	32	49	31	48	33	41
4	48	56	40	55	34	36	49	32	49	34
5	39	45	56	42	55	34	36	50	33	50
6	48	38	45	58	38	50	33	36	50	33
7	41	47	38	44	58	39	53	33	36	50
8	37	44	47	39	42	59	40	53	33	36
Growth/(Decline)	-0.5%	1.0%	1.8%	-2.8%	-1.8%	-1.9%	-3.0%	0.8%	-2.8%	2.8%
Total Enrollment/ Projection	383	387	394	383	376	369	358	361	351	361
Total ADA/Projection (P-2)	368.28	368.79	379.95	366.88	366.88	348.43	335.96	342.01	332.59	342.95
Enrollment to ADA %	96.2%	95.3%	96.4%	95.8%		94.4%	93.8%	94.7%	94.8%	95.0%
Enrollment Change Yr Over Yr	-2	4	7	-11	-7	-7	-11	3	-10	10
ADA Change Yr Over Yr	-3.5	0.5	11.2	-13.1	0.0	-18.5	-12.5	6.1	-9.4	10.4

LCFF Transfers include a transfer from the General Fund to the Deferred Maintenance Fund (Fund 14) to address ongoing major repair and maintenance of the District facilities as defined in the Deferred Maintenance Plan. The estimated transfer in 2022-23 is \$0; \$25,000 in the budget year; \$0 in 2024-25; and \$0 in 2025-26.

Federal Revenue: Federal revenue includes Title II and Special Education. Federal revenue decreased over the prior year due to the elimination of one-time Expanded Learning Opportunity Grant (ESSER) Funding: \$52,328. Revenue includes an adjustment based on CPI in the budget year and two subsequent years.

State Revenue: State revenue includes Lottery, Mandated Block Grant, Early Mental Health, Expanded Learning Opportunity Program (ELOP) and STRS On-Behalf. STRS On-Behalf is a Book-Entry Only with no impact on the Ending Fund Balance. State revenue decreased over the prior year due to the elimination of the one-time Art, Music, Instructional Materials Block Grant: \$116,154, Special Education Early Intervention PreK Funds: \$18,227, and Learning Recovery Emergency Block Grant: \$9,608.

- Expanded Learning Opportunity Program (ELOP) – Comprehensive expanded learning for all unduplicated students in elementary schools. The intent is to provide before- and after-school opportunities in combination with the regular instructional day, total nine hours daily, in addition to 30 expanded learning days during intercession periods.
 - Funding \$50,000 annually provided through the LCFF apportionment cycle
 - Currently this program hasn't been implemented by the district and funds remain in the restricted ending fund balance
- Universal Pre-Kindergarten (UPK) Planning and Implementation Grant - A state early learning planning and capacity building initiative with the goal of expanding access for preschool-age students to prekindergarten programs at local educational agencies (LEAs). Grant funds may pay for costs associated with creating or expanding California state preschool programs or transitional kindergarten programs, or establish or strengthen partnerships with other providers of prekindergarten education within the LEA, including Head Start programs.
 - Funding \$52,624 one-time allocation
 - Currently these funds have not been utilized by the district and funds remain in the restricted fund balance

Other State Planning Factors				
	2022-23	2023-24	2024-25	2025-26
Lottery - Unrestricted Per ADA	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00
Lottery - Restricted Per ADA	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00
Mandated Block Grant Per K-8 ADA	\$ 34.94	\$ 37.81	\$ 39.30	\$ 40.59

Local Revenue: Local revenue includes the Parcel Tax, Education Foundation, PTO donation, Interest Income, Rental Income, Miscellaneous Income and Special Education AB602 Funding.

Other Local Planning Factors				
	2022-23	2023-24	2024-25	2025-26
Parcel Tax- Measure C (Eff 7-1-2023)	\$ 973,793	\$ 1,284,950	\$ 1,323,499	\$ 1,363,203
		Incl \$375 Step	3% Escalator	3% Escalator
Education Foundation Donation	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Endowment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
PTO Donation - Annual	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
PTO Donation - Club Stipends & Field Trips	\$ 28,543			
PTO Donation - Auction	\$ 150,000	\$ 200,000		
Special Education - SELPA Allocation Plan	\$ 226,530	\$ 230,256	\$ 230,256	\$ 230,256

Measure E Parcel Tax expires on 06-30-23. Measure C Parcel Tax Renewal was placed on the November 8, 2022, ballot and results confirm the passage at 78.73%.

The Education Foundation donation to the district increased in 2021-22 with an ongoing commitment to fund at the \$1.7 million per fiscal year.

The PTO continues to provide an annual \$100K contribution as well as a donation from a very successful 2023 Auction that will help fund technology and implementation of our Outdoor Education Program.

The table below is the summary of the General Fund Revenue for the following reporting periods: 2022-23 2nd Interim, 2022-23 Estimated Actuals, and 2023-24 Adopted Budget. The table provides a comparison of the 2022-23 Estimated Actuals to the 2023-24 Adopted Budget including all assumptions listed above.

**Summary of General Fund Revenue
2023-2024 Adopted Budget**

	2022-23	2022-23	2023-24	Variance
	2nd Interim	Estimated	Proposed	22-23 Est Act to
REVENUES	March 8, 2023	Actuals	Budget	23-24 Proposed
Property Taxes	5,974,478	5,986,036	6,272,878	286,842
Charter In-Lieu Prop Tax Transfer	(9,234)	(9,234)		9,234
State Aid Categoricals (Fair Share) with EPA	257,791	257,791	255,731	(2,060)
Federal Revenues	98,678	104,606	61,272	(43,334)
Other State Revenues	283,670	318,255	171,777	(146,478)
STRS On-Behalf	474,649	355,111	371,588	16,477
Foundation Revenue	1,700,000	1,700,000	1,700,000	-
Parcel Taxes	973,793	973,793	1,284,950	311,157
Other Local Revenue	583,051	746,026	744,977	(1,049)
Transfers In/Out	-	-	(25,000)	(25,000)
TOTAL REVENUE	10,336,876	10,432,384	10,838,173	405,789

Expenditure Assumptions

Certificated and Classified Salaries: Certificated and Classified Salaries include step and column in the budget year and two subsequent years. Salary settlements include a Certificated Restructure of Step 14-28 on the salary schedule (1% Cost) plus 4% increase in 2023-24, 3% increase in 2024-25 and 2025-26 is not settled. Salary and benefits equate to 88% of unrestricted and 60% restricted general fund expenditures. The table below includes the factors used to calculate all salaries and benefits:

Salary & Benefit Factors				
	2022-23	2023-24	2024-25	2025-26
Certificated FTE	39.0	38.2	38.2	38.2
Classified FTE	15.1	13.8	13.8	13.8
Step/Column - Certificated	1.5%	1.5%	1.5%	1.5%
Step/Column - Classified	2.0%	2.0%	2.0%	2.0%
Salary Settlement - Certificated	3.0%	5.0%	3.0%	Not Settled
Salary Settlement - Classified	3.0%	4.0%	3.0%	Not Settled
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS	25.37%	26.68%	27.70%	28.30%
OASDI	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
SUI	0.50%	0.05%	0.05%	0.05%
Workers Comp - Preliminary	1.404%	0.947%	0.947%	0.947%
Health & Welfare		5.00%	5.00%	5.00%
Retiree Benefits (Pay-as-you-go)	\$ 101,342	\$ 114,888	\$ 125,633	\$ 132,519

The CalSTRS and CalPERS employer rates continue to escalate in 2023-24 to address the pension unfunded liability. The 2023-24 Adopted State Budget does not include pension relief for LEAs.

Public School Districts participate in the School Employees Fund (SEF), which is a joint, pooled-risk fund administered by EDD for unemployment insurance. Notification was received from EDD the employer rate for unemployment insurance in FY 21-22 was increasing from .05% to .50% as a result of increased claims submitted during the pandemic. The rate finally returns to the pre-pandemic rate of .05% in 2023-24 and continues in the subsequent years.

Books and Supplies: Books and supplies are budgeted applying the CPI factor increase each year. The overall increase is due to the Art, Music, Instructional Materials carryover, PTO auction carryover for technology and outdoor education, and implementation of the universal meal program.

Services and Other Operating Expenditures: Services and other operating expenditures are budgeted by applying the CPI factor each year as appropriate. Contracts included are Planet Bravo, All City Management Services (Crossing Guards), Special education Non-Public School/Non-Public Agency contracts and transportation; facility repairs such as HVAC/Heating along with maintaining the grounds. Other operating expenditures include utilities, insurance, legal expenses and consultants.

The overall decrease from the prior year is due to the elimination of one-time expenditures for consultant contracts, Superintendent search, and Educator Effectiveness funds for professional development, reducing legal and special education non-public agency (NPA) expenditures, removing the generator rental along with adjusting for repairs and maintenance of the facility and grounds.

Capital Outlay: Capital Outlay includes funds set aside for the HVAC project that was described in the assessment received from Costa Engineering. The preliminary cost estimate is upwards of \$2 million; therefore, the district will develop phases to spread out the cost over several fiscal years. The 2023-24 budget includes \$500K in the Deferred Maintenance Fund (Fund 14) and \$200K in the General Fund using the Parcel Tax Step Up.

Other Outgo/Excess Costs: Other outgo is projected to increase based on special education services provided through MCOE or other local school districts as defined in the student's Individual Education Plan (IEP) along with the SELPA program billback.

Transfers Out: Transfers out paid from the General Fund to our Special Reserve for Retiree Post-Employment Benefits account (Fund 20) remain at \$0 in the budget year; \$0 in 2024-25; and \$0 in 2025-26.

The table below is the summary of the General Fund Expenditures for the following reporting periods: 2022-23 2nd Interim, the 2022-23 Estimated Actuals, and the 2023-24 Adopted Budget. The table provides a comparison of the 2022-23 Estimated Actuals to the 2023-24 Adopted Budget including all assumptions listed above.

Summary of General Fund Expenditures 2023-2024 Adopted Budget				
	2022-23 2nd Interim March 8, 2023	2022-23 Estimated Actuals	2023-24 Proposed Budget	Variance 22-23 Est Act to 23-24 Proposed
EXPENDITURES				
Certificated Salaries	4,330,714	4,330,714	4,660,293	329,579
Classified Salaries	1,232,694	1,226,976	1,257,579	30,603
Employee Benefits	1,357,565	1,357,565	1,435,227	77,662
STRS On-Behalf	474,649	355,111	371,588	16,477
Employee Health Benefits	512,030	512,030	549,537	37,507
Retiree Health Benefits	101,342	101,342	114,888	13,546
Books and Supplies	377,601	484,601	519,579	34,978
Services/Operating - Prof. Services Contracts	1,703,244	1,802,229	1,625,055	(177,174)
Capital Outlay	159,600	159,600	200,000	40,400
Other Outgo-Spec. Ed. Preschool	37,598	19,253	35,784	16,531
Transfers Out	-	-	-	-
TOTAL EXPENDITURES	10,287,037	10,349,421	10,769,530	420,109

Net Increase/Decrease in Fund Balance: We are currently projecting an overall net increase in the 2023-24 Adopted Budget of \$68,643. Unrestricted Funds represent an increase of \$68,746 and Restricted Funds represent a decrease of \$103.

Fund Balance: The Estimated Beginning General Fund Balance for 2023-24 is \$3,503,048 and with the \$68,643 net increase we have an Estimated Ending General Fund Balance of \$3,571,691.

The Components of the Estimated Ending Fund Balance include the Revolving Fund (\$1,250); Restricted Programs (\$409,745), the Board Reserve for Community Funded Uncertainty of \$2,729,914 (25.35%); and the State Required Economic Uncertainty Reserve of \$430,782 (4%), for a total unrestricted reserve of \$3,160,696 (29.35%).

**General Fund Summary of Fund Balance
2023-2024 Adopted Budget**

	2022-23	2022-23	2023-24	Variance
	2nd Interim	Estimated	Proposed	22-23 Est Act to
	March 8, 2023	Actuals	Budget	23-24 Proposed
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 49,839	\$ 82,963	\$ 68,643	\$ (14,320)
BEGINNING FUND BALANCE (BFB)	3,420,085	3,420,085	3,503,048	\$ 82,963
ENDING FUND BALANCE (EFB)	\$ 3,469,924	\$ 3,503,048	\$ 3,571,691	\$ 68,643
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable - Revolving Cash Fund	1,250	1,250	1,250	-
Prepaid Items				
Restricted	404,968	409,848	409,745	(103)
Assigned:				
Board Reserve for Community Funded Uncertainty	2,652,224	2,677,972	2,729,914	51,942
Unassigned:				
Reserve for Economic Uncertainty - 4%	411,482	413,978	430,782	16,804
Unappropriated Ending Balance	0	0	0	\$ 0
Board reserve policy:				
Reserve for Economic Uncertainty - 4% by policy/law	4.00%	4.00%	4.00%	
Assigned Reserves w/o Restricted- 40% Bd Policy Goal	25.78%	25.88%	25.35%	
Total Reserve Percentage	29.78%	29.88%	29.35%	-0.53%

OTHER OPERATING FUNDS

The Estimated Ending Fund Balances as of June 30, 2024 for all other operating funds of the District are listed below:

Fund 14 – Deferred Maintenance	\$ 263,818
Fund 20 – Special Reserve for Post-Employment Retiree Health Benefits	\$1,064,621
<ul style="list-style-type: none"> The Unfunded Accrued Liability for the Retiree Health Benefits is \$2,576,576 per Actuarial Study dated 06-30-2022 	
Fund 25 – Capital Facilities Projects (Developer Fees)	\$ 53,687

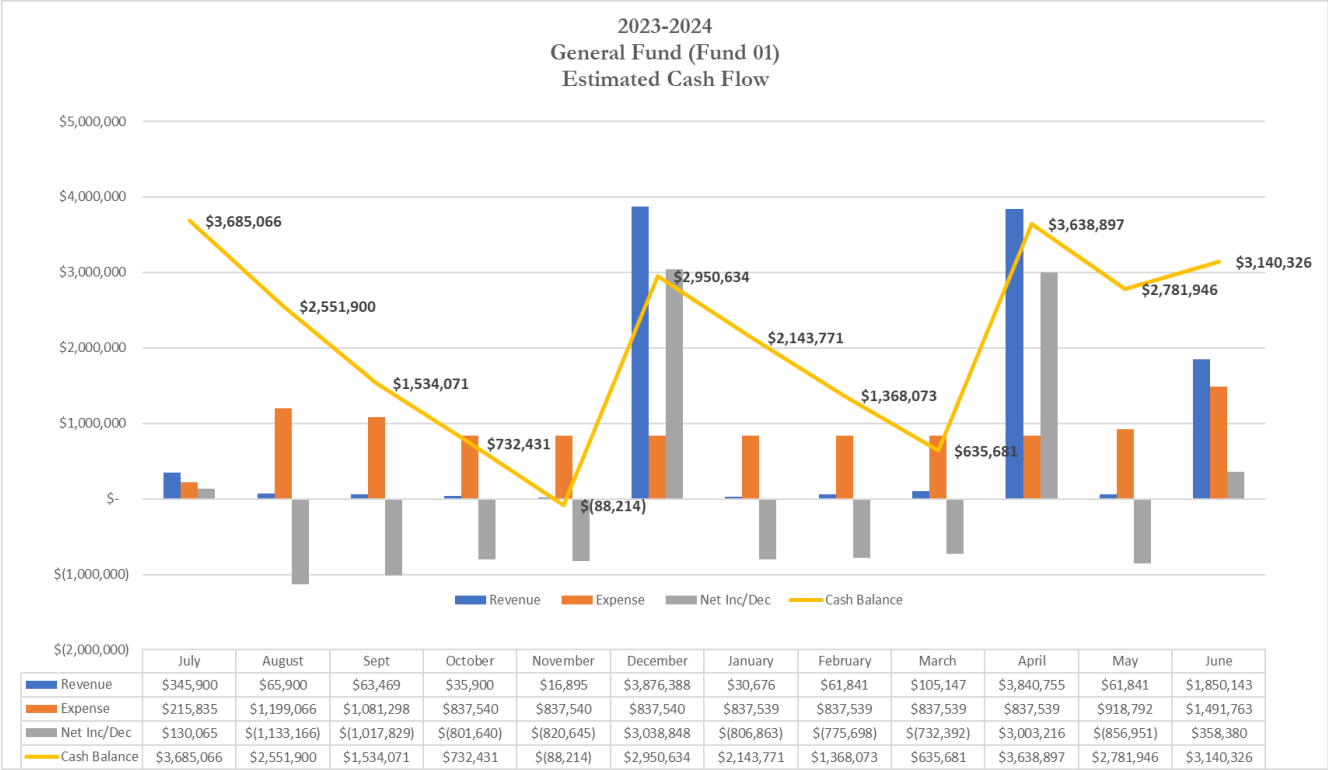
CASH FLOW

The cash flow analysis is a useful tool to help the District determine whether or not it will have enough cash to meet its obligations. Frequent monitoring of the revenue sources and expenditures is required.

Maintaining a positive cash balance in all funds is a priority for the District. The primary source of revenue comes from property taxes with installments in December and April. It is imperative for a Community Funded District to retain higher reserves to cover the ongoing monthly expenditures.

Expenditures are somewhat easier to project, with the greatest part of the expenditures being salaries and benefits. The District experiences a lighter payroll in July due to pay schedules. In general, the payroll expenditures, including benefits, utility payments, and leases on equipment are on a monthly basis. Therefore, revenues of the District don't always offset expenditures.

The District has completed an estimated cash flow for 2023-24. We are certain the cash flow for 2023-24 will have the same trend with the lowest point in November. Please refer to the graph below of the 2023-24 Estimated Cash Flow.



In the event that one of our revenue sources is delayed the District has a couple options to address the General Fund cash flow shortfall.

1. Other Operating Funds of the District - Deferred Maintenance (Fund 14) and OPEB (Fund 20) are available as a temporary loan between funds. Combined total is \$1.3 million.
2. Marin County Treasurer Tax Anticipation Note (TAN)- Education Code Section 42620 authorizes the Marin County Board of Supervisors to make temporary transfers of funds to school districts that are experiencing cash shortages. *We have prepared a Resolution for Board authorization for the 2023-24 fiscal year and will submit to the County of Marin to have on file if needed.*

MULTI-YEAR PROJECTION

The certification of the Adopted Budget by the Board is also based upon the financial status of the District in fiscal year 2024-25 and 2025-26. The Multi-Year Projection (MYP) shows the impact of today’s decisions on future budgets. The MYP also indicates the District’s ability to maintain the required Reserve for Economic Uncertainties and Board Assigned Reserves for the current and subsequent two years. Reasonable assumptions are made by utilizing multiple sources, trends, and historical data. It is important to remember that projections are only estimates based on the most current information available at that point in time.

Please refer to the key factors identified above in the revenue and expenditure assumptions:

General Fund 01 2024-2025 Projection			
	Budget	Assumptions	
Total Revenues	10,930,978	Prop Taxes 3.72%	
		Step/Col, 3% Raise, Health 5%, Pension Rates: STRS-19.1% & PERS 27.7%, SUI.05%	
Total Expenditures	10,989,040		
Net Inc/(Dec)	(58,063)	To Ending Fund Balance	
Beginning Fund Balance	3,571,691		
Ending Fund Balance	3,513,628		
Components of Ending Fund Balance			
Revolving Cash	1,250		
Restricted	358,595		
Economic Uncertainties 4%	439,562		
Board Assigned Reserve	2,714,222		
Progress towards the Board Reserve Goal of 40%	28.70%		
Other Funds (Estimated Ending Balance)			
Fund 14-Deferred Maintenance	\$	265,318	
Fund 20 - Retiree Health OPEB	\$	1,067,121	
Unfunded Liability: \$2,576,576			
Fund 25-Capital Fac - Dev Fees	\$	54,187	

General Fund 01 2025-2026 Projection			
	Budget	Assumptions	
Total Revenues	11,213,017	Prop Taxes 3.72%	
		Step/Col, 0% Raise, Health 5%, Pension Rates: STRS-19.1% & PERS 28.3%, SUI.05%	
Total Expenditures	11,150,685		
Net Inc/(Dec)	62,332	To Ending Fund Balance	
Beginning Fund Balance	3,513,628		
Ending Fund Balance	3,575,960		
Components of Ending Fund Balance			
Revolving Cash	1,250		
Restricted	397,448		
Economic Uncertainties 4%	446,027		
Board Assigned Reserve	2,731,235		
Progress towards the Board Reserve Goal of 40%	28.49%		
Other Funds (Estimated Ending Balance)			
Fund 14-Deferred Maintenance	\$	266,818	
Fund 20 - Retiree Health OPEB	\$	1,069,621	
Unfunded Liability: \$2,576,576			
Fund 25-Capital Fac - Dev Fees	\$	54,687	

The projection demonstrates that 2024-25 and 2025-26 will meet the required reserves and end with a **Positive Ending Fund Balance**. The District is projecting a General Fund Reserve of 28.7% in 2024-25 and 28.49% in 2025-26.

FINAL COMMENT:

Based on the information provided to you in the 2023-24 Adopted Budget, the recommendation to the Board is to adopt a positive certification.

2023-2024
Adopted Budget

Certification

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: Ross School District (District Office) - 9 Lagunitas Rd. Ross, CA

Date: May 25, 2023

Adoption Date: June 14, 2023

Signed: _____

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

Public Hearing:

Place: Ross School District - Library

Date: May 31, 2023

Time: 5:00p.m.

Contact person for additional information on the budget reports:

Name: Carol Slender

Title: CBO

Telephone: (415) 457-2705 Ext. 215

E-mail: cslender@rossbears.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/14/2023	
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: June 14, 2023

For additional information on this certification, please contact:

Name: Carol Slender
Title: CBO
Telephone: (415) 457-2705 Ext. 215
E-mail: cslender@rossbears.org

2023-2024
Adopted Budget

General Fund (Fund 01)

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

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		6,234,593.00	0.00	6,234,593.00	6,503,609.00	0.00	6,503,609.00	4.3%
2) Federal Revenue	8100-8299		0.00	104,606.45	104,606.45	0.00	61,272.00	61,272.00	-41.4%
3) Other State Revenue	8300-8599		80,127.00	593,239.00	673,366.00	72,228.00	471,137.00	543,365.00	-19.3%
4) Other Local Revenue	8600-8799		1,854,953.00	1,564,866.00	3,419,819.00	1,844,721.00	1,885,206.00	3,729,927.00	9.1%
5) TOTAL, REVENUES			8,169,673.00	2,262,711.45	10,432,384.45	8,420,558.00	2,417,615.00	10,838,173.00	3.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		3,379,426.00	951,288.00	4,330,714.00	3,651,100.00	1,009,193.00	4,660,293.00	7.6%
2) Classified Salaries	2000-2999		849,867.00	377,109.00	1,226,976.00	896,244.00	361,335.00	1,257,579.00	2.5%
3) Employee Benefits	3000-3999		1,534,396.00	791,652.00	2,326,048.00	1,640,710.00	830,530.00	2,471,240.00	6.2%
4) Books and Supplies	4000-4999		161,176.00	323,425.00	484,601.00	166,976.00	352,603.00	519,579.00	7.2%
5) Services and Other Operating Expenditures	5000-5999		829,028.00	973,201.34	1,802,229.34	696,128.00	928,927.00	1,625,055.00	-9.8%
6) Capital Outlay	6000-6999		58,000.00	101,600.00	159,600.00	0.00	200,000.00	200,000.00	25.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	19,253.00	19,253.00	0.00	35,784.00	35,784.00	85.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,811,893.00	3,537,528.34	10,349,421.34	7,051,158.00	3,718,372.00	10,769,530.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,357,780.00	(1,274,816.89)	82,963.11	1,369,400.00	(1,300,757.00)	68,643.00	-17.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,330,144.00)	1,330,144.00	0.00	(1,300,654.00)	1,300,654.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,330,144.00)	1,330,144.00	0.00	(1,300,654.00)	1,300,654.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,636.00	55,327.11	82,963.11	68,746.00	(103.00)	68,643.00	-17.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,065,563.68	354,521.30	3,420,084.98	3,093,199.68	409,848.41	3,503,048.09	2.4%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,065,563.68	354,521.30	3,420,084.98	3,093,199.68	409,848.41	3,503,048.09	2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,065,563.68	354,521.30	3,420,084.98	3,093,199.68	409,848.41	3,503,048.09	2.4%
2) Ending Balance, June 30 (E + F1e)			3,093,199.68	409,848.41	3,503,048.09	3,161,945.68	409,745.41	3,571,691.09	2.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00	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	409,848.41	409,848.41	0.00	409,745.41	409,745.41	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,677,971.68	0.00	2,677,971.68	2,729,913.68	0.00	2,729,913.68	1.9%
Board Reserve for Community Funded Uncertainties	0000	9780	2,153,100.94		2,153,100.94			0.00	
Board Reserve for Community Funded Uncertainties	1100	9780	524,870.74		524,870.74			0.00	
Board Reserve for Community Funded Uncertainties	0000	9780			0.00	2,177,042.94		2,177,042.94	
Board Reserve for Community Funded Uncertainties	1100	9780			0.00	552,870.74		552,870.74	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	413,978.00	0.00	413,978.00	430,782.00	0.00	430,782.00	4.1%
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	3,640,408.06	(567,494.22)	3,072,913.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,250.00	0.00	1,250.00				
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				

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

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	78,032.16	78,032.16				
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			3,641,658.06	(489,462.06)	3,152,196.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	214,971.63	0.00	214,971.63				
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			214,971.63	0.00	214,971.63				
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)			3,426,686.43	(489,462.06)	2,937,224.37				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	185,455.00	0.00	185,455.00	185,455.00	0.00	185,455.00	0.0%
Education Protection Account State Aid - Current Year		8012	72,336.00	0.00	72,336.00	70,276.00	0.00	70,276.00	-2.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	21,747.00	0.00	21,747.00	21,747.00	0.00	21,747.00	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									

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

Description			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)	
Secured Roll Taxes		8041	5,853,400.00	0.00	5,853,400.00	6,146,070.00	0.00	6,146,070.00	5.0%
Unsecured Roll Taxes		8042	105,061.00	0.00	105,061.00	105,061.00	0.00	105,061.00	0.0%
Prior Years' Taxes		8043	5,828.00	0.00	5,828.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,243,827.00	0.00	6,243,827.00	6,528,609.00	0.00	6,528,609.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(25,000.00)		(25,000.00)	New
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	(9,234.00)	0.00	(9,234.00)	0.00	0.00	0.00	-100.0%
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			6,234,593.00	0.00	6,234,593.00	6,503,609.00	0.00	6,503,609.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	43,506.00	43,506.00	0.00	52,239.00	52,239.00	20.1%
Special Education Discretionary Grants		8182	0.00	4,290.00	4,290.00	0.00	4,551.00	4,551.00	6.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		4,482.00	4,482.00		4,482.00	4,482.00	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		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	52,328.45	52,328.45	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	104,606.45	104,606.45	0.00	61,272.00	61,272.00	-41.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,108.00	0.00	12,108.00	12,728.00	0.00	12,728.00	5.1%
Lottery - Unrestricted and Instructional Materials		8560	62,620.00	25,440.00	88,060.00	59,500.00	23,450.00	82,950.00	-5.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,399.00	567,799.00	573,198.00	0.00	447,687.00	447,687.00	-21.9%
TOTAL, OTHER STATE REVENUE			80,127.00	593,239.00	673,366.00	72,228.00	471,137.00	543,365.00	-19.3%
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	973,793.00	973,793.00	0.00	1,284,950.00	1,284,950.00	32.0%
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	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Interest		8660	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	0.00	400.00	400.00	0.00	400.00	0.0%
Other Local Revenue									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,800,058.00	364,543.00	2,164,601.00	1,789,826.00	370,000.00	2,159,826.00	-0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	19,495.00	0.00	19,495.00	19,495.00	0.00	19,495.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		226,530.00	226,530.00		230,256.00	230,256.00	1.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,854,953.00	1,564,866.00	3,419,819.00	1,844,721.00	1,885,206.00	3,729,927.00	9.1%
TOTAL, REVENUES			8,169,673.00	2,262,711.45	10,432,384.45	8,420,558.00	2,417,615.00	10,838,173.00	3.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,654,326.00	670,768.00	3,325,094.00	2,899,321.00	666,643.00	3,565,964.00	7.2%
Certificated Pupil Support Salaries		1200	217,178.00	191,048.00	408,226.00	228,984.00	257,019.00	486,003.00	19.1%
Certificated Supervisors' and Administrators' Salaries		1300	491,922.00	71,472.00	563,394.00	522,795.00	74,531.00	597,326.00	6.0%
Other Certificated Salaries		1900	16,000.00	18,000.00	34,000.00	0.00	11,000.00	11,000.00	-67.6%
TOTAL, CERTIFICATED SALARIES			3,379,426.00	951,288.00	4,330,714.00	3,651,100.00	1,009,193.00	4,660,293.00	7.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	7,000.00	272,376.00	279,376.00	7,000.00	265,916.00	272,916.00	-2.3%
Classified Support Salaries		2200	219,377.00	0.00	219,377.00	236,991.00	0.00	236,991.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	223,284.00	0.00	223,284.00	235,436.00	0.00	235,436.00	5.4%
Clerical, Technical and Office Salaries		2400	348,589.00	0.00	348,589.00	363,241.00	0.00	363,241.00	4.2%
Other Classified Salaries		2900	51,617.00	104,733.00	156,350.00	53,576.00	95,419.00	148,995.00	-4.7%
TOTAL, CLASSIFIED SALARIES			849,867.00	377,109.00	1,226,976.00	896,244.00	361,335.00	1,257,579.00	2.5%

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

			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)	
Description	Resource Codes	Object Codes							
EMPLOYEE BENEFITS									
STRS		3101-3102	613,619.00	518,589.00	1,132,208.00	663,563.00	558,460.00	1,222,023.00	7.9%
PERS		3201-3202	226,960.00	89,233.00	316,193.00	258,867.00	88,586.00	347,453.00	9.9%
OASDI/Medicare/Alternative e		3301-3302	115,782.00	44,442.00	160,224.00	119,357.00	45,991.00	165,348.00	3.2%
Health and Welfare Benefits		3401-3402	395,698.00	114,532.00	510,230.00	430,785.00	118,752.00	549,537.00	7.7%
Unemployment Insurance		3501-3502	20,796.00	6,523.00	27,319.00	2,272.00	672.00	2,944.00	-89.2%
Workers' Compensation		3601-3602	58,399.00	18,333.00	76,732.00	50,978.00	18,069.00	69,047.00	-10.0%
OPEB, Allocated		3701-3702	101,342.00	0.00	101,342.00	114,888.00	0.00	114,888.00	13.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,800.00	0.00	1,800.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,534,396.00	791,652.00	2,326,048.00	1,640,710.00	830,530.00	2,471,240.00	6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	10,000.00	12,000.00	2,000.00	2,500.00	4,500.00	-62.5%
Materials and Supplies		4300	149,176.00	142,807.00	291,983.00	152,476.00	185,103.00	337,579.00	15.6%
Noncapitalized Equipment		4400	10,000.00	158,618.00	168,618.00	12,500.00	120,000.00	132,500.00	-21.4%
Food		4700	0.00	12,000.00	12,000.00	0.00	45,000.00	45,000.00	275.0%
TOTAL, BOOKS AND SUPPLIES			161,176.00	323,425.00	484,601.00	166,976.00	352,603.00	519,579.00	7.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	56,764.00	3,000.00	59,764.00	56,764.00	10,000.00	66,764.00	11.7%
Travel and Conferences		5200	10,550.00	4,253.00	14,803.00	16,750.00	13,166.00	29,916.00	102.1%
Dues and Memberships		5300	20,675.00	0.00	20,675.00	22,250.00	0.00	22,250.00	7.6%
Insurance		5400 - 5450	84,539.00	0.00	84,539.00	101,889.00	0.00	101,889.00	20.5%
Operations and Housekeeping Services		5500	78,570.00	0.00	78,570.00	90,000.00	0.00	90,000.00	14.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	209,289.00	199,414.00	408,703.00	164,500.00	101,257.00	265,757.00	-35.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	343,541.00	766,534.34	1,110,075.34	218,975.00	804,504.00	1,023,479.00	-7.8%
Communications		5900	25,100.00	0.00	25,100.00	25,000.00	0.00	25,000.00	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			829,028.00	973,201.34	1,802,229.34	696,128.00	928,927.00	1,625,055.00	-9.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	200,000.00	200,000.00	New
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	58,000.00	65,600.00	123,600.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	36,000.00	36,000.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,000.00	101,600.00	159,600.00	0.00	200,000.00	200,000.00	25.3%
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	0.00	19,253.00	19,253.00	0.00	35,784.00	35,784.00	85.9%
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									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	19,253.00	19,253.00	0.00	35,784.00	35,784.00	85.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,811,893.00	3,537,528.34	10,349,421.34	7,051,158.00	3,718,372.00	10,769,530.00	4.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,330,144.00)	1,330,144.00	0.00	(1,300,654.00)	1,300,654.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,330,144.00)	1,330,144.00	0.00	(1,300,654.00)	1,300,654.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,330,144.00)	1,330,144.00	0.00	(1,300,654.00)	1,300,654.00	0.00	0.0%

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

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,234,593.00	0.00	6,234,593.00	6,503,609.00	0.00	6,503,609.00	4.3%
2) Federal Revenue		8100-8299	0.00	104,606.45	104,606.45	0.00	61,272.00	61,272.00	-41.4%
3) Other State Revenue		8300-8599	80,127.00	593,239.00	673,366.00	72,228.00	471,137.00	543,365.00	-19.3%
4) Other Local Revenue		8600-8799	1,854,953.00	1,564,866.00	3,419,819.00	1,844,721.00	1,885,206.00	3,729,927.00	9.1%
5) TOTAL, REVENUES			8,169,673.00	2,262,711.45	10,432,384.45	8,420,558.00	2,417,615.00	10,838,173.00	3.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	3,721,937.00	2,278,892.00	6,000,829.00	3,953,514.00	2,286,550.00	6,240,064.00	4.0%
2) Instruction - Related Services	2000-2999		771,587.00	669,238.34	1,440,825.34	790,818.00	701,876.00	1,492,694.00	3.6%
3) Pupil Services	3000-3999		350,824.00	273,534.00	624,358.00	364,729.00	350,688.00	715,417.00	14.6%
4) Ancillary Services	4000-4999		0.00	23,332.00	23,332.00	0.00	16,315.00	16,315.00	-30.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,265,761.00	21,627.00	1,287,388.00	1,252,962.00	2,500.00	1,255,462.00	-2.5%
8) Plant Services	8000-8999		701,784.00	251,652.00	953,436.00	689,135.00	324,659.00	1,013,794.00	6.3%
9) Other Outgo	9000-9999		0.00	19,253.00	19,253.00	0.00	35,784.00	35,784.00	85.9%
10) TOTAL, EXPENDITURES			6,811,893.00	3,537,528.34	10,349,421.34	7,051,158.00	3,718,372.00	10,769,530.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,357,780.00	(1,274,816.89)	82,963.11	1,369,400.00	(1,300,757.00)	68,643.00	-17.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,330,144.00)	1,330,144.00	0.00	(1,300,654.00)	1,300,654.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,330,144.00)	1,330,144.00	0.00	(1,300,654.00)	1,300,654.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,636.00	55,327.11	82,963.11	68,746.00	(103.00)	68,643.00	-17.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,065,563.68	354,521.30	3,420,084.98	3,093,199.68	409,848.41	3,503,048.09	2.4%

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,065,563.68	354,521.30	3,420,084.98	3,093,199.68	409,848.41	3,503,048.09	2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,065,563.68	354,521.30	3,420,084.98	3,093,199.68	409,848.41	3,503,048.09	2.4%
2) Ending Balance, June 30 (E + F1e)			3,093,199.68	409,848.41	3,503,048.09	3,161,945.68	409,745.41	3,571,691.09	2.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00	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	409,848.41	409,848.41	0.00	409,745.41	409,745.41	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,677,971.68	0.00	2,677,971.68	2,729,913.68	0.00	2,729,913.68	1.9%
Board Reserve for Community Funded Uncertainties	0000	9780	2,153,100.94		2,153,100.94			0.00	
Board Reserve for Community Funded Uncertainties	1100	9780	524,870.74		524,870.74			0.00	
Board Reserve for Community Funded Uncertainties	0000	9780			0.00	2,177,042.94		2,177,042.94	
Board Reserve for Community Funded Uncertainties	1100	9780			0.00	552,870.74		552,870.74	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	413,978.00	0.00	413,978.00	430,782.00	0.00	430,782.00	4.1%
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	100,000.00	150,000.00
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.45	.45
6300	Lottery: Instructional Materials	32,945.77	32,945.77
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	106,283.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	9,330.22	9,330.22
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	16,905.51	16,905.51
8210	Student Activity Funds	1,548.55	1,548.55
9010	Other Restricted Local	142,834.91	199,014.91
Total, Restricted Balance		409,848.41	409,745.41

2023-2024
Adopted Budget

Other Operating Funds

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	25,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			6,000.00	31,000.00	416.7%
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	500,000.00	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			0.00	500,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	(469,000.00)	-7,916.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	(469,000.00)	-7,916.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	726,817.64	732,817.64	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,817.64	732,817.64	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,817.64	732,817.64	0.8%
2) Ending Balance, June 30 (E + F1e)			732,817.64	263,817.64	-64.0%
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	732,817.64	263,817.64	-64.0%
Deferred Maintenance Reserve	0000	9760	732,817.64		
Deferred Maintenance Reserve	0000	9760		263,817.64	
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	730,516.42		
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			730,516.42		
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)			730,516.42		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	25,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	25,000.00	New
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	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			6,000.00	6,000.00	0.0%
TOTAL, REVENUES			6,000.00	31,000.00	416.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	500,000.00	New
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	500,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	500,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	25,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			6,000.00	31,000.00	416.7%
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	500,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	500,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,000.00	(469,000.00)	-7,916.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	(469,000.00)	-7,916.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	726,817.64	732,817.64	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,817.64	732,817.64	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,817.64	732,817.64	0.8%
2) Ending Balance, June 30 (E + F1e)			732,817.64	263,817.64	-64.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	732,817.64	263,817.64	-64.0%
Deferred Maintenance Reserve	0000	9760	732,817.64		
Deferred Maintenance Reserve	0000	9760		263,817.64	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,500.00	8,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,500.00	8,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,620.63	1,056,120.63	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,620.63	1,056,120.63	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,620.63	1,056,120.63	0.8%
2) Ending Balance, June 30 (E + F1e)			1,056,120.63	1,064,620.63	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,056,120.63	1,064,620.63	0.8%
Reserve for OPEB	0000	9760	1,056,120.63		
Reserve for OPEB	0000	9760		1,064,620.63	
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	1,052,963.08		
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			1,052,963.08		
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)			1,052,963.08		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	8,500.00	8,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	8,500.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,500.00	8,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,500.00	8,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,620.63	1,056,120.63	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,620.63	1,056,120.63	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,620.63	1,056,120.63	0.8%
2) Ending Balance, June 30 (E + F1e)			1,056,120.63	1,064,620.63	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,056,120.63	1,064,620.63	0.8%
Reserve for OPEB	0000	9760	1,056,120.63		
Reserve for OPEB	0000	9760		1,064,620.63	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	500.00	-88.9%
5) TOTAL, REVENUES			4,500.00	500.00	-88.9%
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	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)			4,500.00	500.00	-88.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,500.00	500.00	-88.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,687.47	53,187.47	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,687.47	53,187.47	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,687.47	53,187.47	9.2%
2) Ending Balance, June 30 (E + F1e)			53,187.47	53,687.47	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,187.47	53,687.47	0.9%
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	59,219.83		
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			59,219.83		
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)			59,219.83		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	500.00	-88.9%
TOTAL, REVENUES			4,500.00	500.00	-88.9%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	500.00	-88.9%
5) TOTAL, REVENUES			4,500.00	500.00	-88.9%
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		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)			4,500.00	500.00	-88.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4,500.00	500.00	-88.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,687.47	53,187.47	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,687.47	53,187.47	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,687.47	53,187.47	9.2%
2) Ending Balance, June 30 (E + F1e)			53,187.47	53,687.47	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,187.47	53,687.47	0.9%
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	53,187.47	53,687.47
Total, Restricted Balance		53,187.47	53,687.47

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	1,334,526.88	1,334,526.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,526.88	1,334,526.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,526.88	1,334,526.88	0.0%
2) Ending Balance, June 30 (E + F1e)			1,334,526.88	1,334,526.88	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	1,334,526.88	1,334,526.88	0.0%
Bond Repayment Proceeds	0000	9760	1,334,526.88		
Bond Repayment Proceeds	0000	9760		1,334,526.88	
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	1,334,526.88		
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			1,334,526.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			1,334,526.88		
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	1,334,526.88	1,334,526.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,526.88	1,334,526.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,526.88	1,334,526.88	0.0%
2) Ending Balance, June 30 (E + F1e)			1,334,526.88	1,334,526.88	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 (by Resource/Object)		9760	1,334,526.88	1,334,526.88	0.0%
Bond Repayment Proceeds	0000	9760	1,334,526.88		
Bond Repayment Proceeds	0000	9760		1,334,526.88	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	1,877,614.00	1,877,614.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,877,614.00	1,877,614.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,877,614.00	1,877,614.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,877,614.00	1,877,614.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,877,614.00	1,877,614.00	0.0%
Bond Repayment Proceeds	0000	9760	1,877,614.00		
Bond Repayment Proceeds	0000	9760		1,877,614.00	
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	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	1,877,614.00		
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			1,877,614.00		
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)			1,877,614.00		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	1,877,614.00	1,877,614.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,877,614.00	1,877,614.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,877,614.00	1,877,614.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,877,614.00	1,877,614.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,877,614.00	1,877,614.00	0.0%
Bond Repayment Proceeds	0000	9760	1,877,614.00		
Bond Repayment Proceeds	0000	9760		1,877,614.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

2023-2024
Adopted Budget

Supplemental Forms

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)	336.91	336.91	361.68	342.96	342.96	351.38
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)	336.91	336.91	361.68	342.96	342.96	351.38
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	336.91	336.91	361.68	342.96	342.96	351.38
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

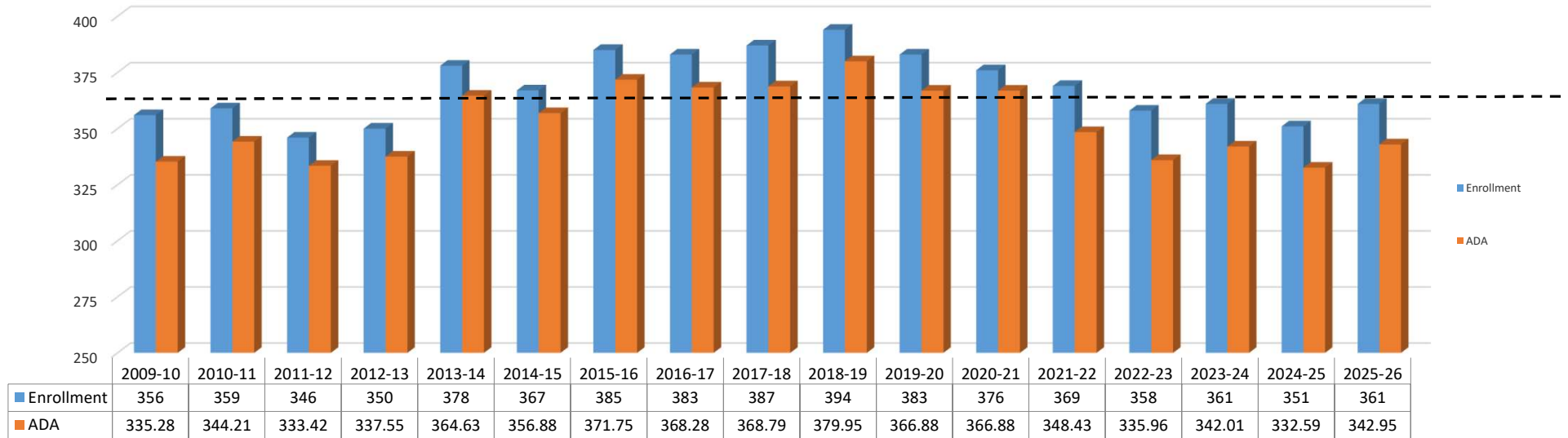
Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for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

Ross School District - Enrollment/ADA Projections Update Through 2025-26

2023-24 Adopted Budget Enrollment Update

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Grade Level	CBEDS Enrollment																
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
K	28	39	39	39	49	38	46	27	30	46	25	41	31	38	38	38	38
1	44	35	42	38	40	47	35	50	31	31	50	28	43	31	39	39	39
2	29	43	41	46	44	41	51	40	55	34	33	48	28	47	32	40	40
3	37	29	40	39	52	42	44	53	41	57	37	32	49	31	48	33	41
4	41	41	23	42	44	54	43	48	56	40	55	34	36	49	32	49	34
5	47	37	37	22	44	41	57	39	45	56	42	55	34	36	50	33	50
6	47	49	38	41	24	41	42	48	38	45	58	38	50	33	36	50	33
7	45	43	45	36	43	24	44	41	47	38	44	58	39	53	33	36	50
8	38	43	41	47	38	39	23	37	44	47	39	42	59	40	53	33	36
Growth/(Decline)		0.8%	-3.6%	1.2%	8.0%	-2.9%	4.9%	-0.5%	1.0%	1.8%	-2.8%	-1.8%	-1.9%	-3.0%	0.8%	-2.8%	2.8%
Total Enrollment/ Projection	356	359	346	350	378	367	385	383	387	394	383	376	369	358	361	351	361
Total ADA/Projection (P-2)	335.28	344.21	333.42	337.55	364.63	356.88	371.75	368.28	368.79	379.95	366.88	366.88	348.43	335.96	342.01	332.59	342.95
Enrollment to ADA %	94.2%	95.9%	96.4%	96.4%	96.5%	97.2%	96.6%	96.2%	95.3%	96.4%	95.8%		94.4%	93.8%	94.7%	94.8%	95.0%
Enrollment Change Yr Over Yr		3	-13	4	28	-11	18	-2	4	7	-11	-7	-7	-11	3	-10	10
ADA Change Yr Over Yr		8.93	-10.79	4.1	27.1	-7.8	14.9	-3.5	0.5	11.2	-13.1	0.0	-18.5	-12.5	6.1	-9.4	10.4

Enrollment/ADA Comparison



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

21 65433 0000000
Form SIAB
E8BA7TRNEN(2023-24)

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

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

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

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

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

2023-2024
Adopted Budget

Local Control Funding Formula (LCFF)

Ross Elementary (65433) - 2023-24 Adopted Budget		v.23.2c		5/31/2023		CY		v.23.2c		CY1					
LOCAL CONTROL FUNDING FORMULA								2022-23				2023-24			
LCFF ENTITLEMENT CALCULATION															
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors		13.26%		0.00%		1.09%		8.22%		0.00%		0.92%			
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3		141.14	\$ 9,166	\$ 953	\$ 22	\$ -	\$ 1,431,309	139.40	\$ 9,919	\$ 1,032	\$ 20	\$ -	\$ 1,529,378		
Grades 4-6		136.64	9,304		20	-	1,274,070	125.54	10,069		19	-	1,266,388		
Grades 7-8		83.90	9,580		21	-	805,514	86.44	10,367		19	-	897,772		
Grades 9-12		-	11,102	289	25	-	-	-	12,015	312	23	-	-		
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant			\$ 3,368,750	\$ 134,507	\$ 7,636	\$ -	\$ 3,510,893		\$ 3,542,894	\$ 143,860	\$ 6,784	\$ -	\$ 3,693,538		
NSS Allowance			-				-		-				-		
TOTAL BASE		361.68	\$ 3,368,750	\$ 134,507	\$ 7,636	\$ -	\$ 3,510,893	351.38	\$ 3,542,894	\$ 143,860	\$ 6,784	\$ -	\$ 3,693,538		
ADD ONS:															
Targeted Instructional Improvement Block Grant							\$ -	\$ -							
Home-to-School Transportation (COLA added commencing 2023-24)							60,670	65,657							
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-	-							
Transitional Kindergarten (Commencing 2022-23)							-	-							
ECONOMIC RECOVERY TARGET PAYMENT							36,630	36,630							
LCFF ENTITLEMENT							\$ 3,608,193	\$ 3,795,825							
STATE AID CALCULATION															
Miscellaneous Adjustments							-	-							
Adjusted LCFF Entitlement							3,608,193	3,795,825							
Local Revenue (including RDA)							(5,976,802)	(6,272,878)							
Gross State Aid							\$ -	\$ -							
MINIMUM STATE AID CALCULATION															
		12-13 Rate		2022-23 ADA		Minimum State Aid		12-13 Rate		2023-24 ADA		Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,077.65		361.68		\$ 1,836,484		\$ 5,077.65		351.38		\$ 1,784,185			
2012-13 NSS Allowance (deficit)						-						-			
Minimum State Aid Adjustments						-						-			
Less Current Year Property Taxes/In-Lieu						(5,976,802)						(6,272,878)			
Subtotal State Aid for Historical RL/Charter General BG						-						-			
Categorical funding from 2012-13 net of fair share reduction						185,455						185,455			
Charter School Categorical Block Grant adjusted for ADA						-						-			
Minimum State Aid Guarantee Before Proration Factor						185,455						185,455			
Proration Factor						0.00%						0.00%			
Minimum State Aid Guarantee						\$ 185,455						\$ 185,455			
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement							-	-							
Minimum State Aid plus Property Taxes including RDA							-	-							
Offset							-	-							
Minimum State Aid Prior to Offset							-	-							
Total Minimum State Aid with Offset							-	-							
GROSS STATE AID							\$ 185,455	\$ 185,455							
ADDITIONAL STATE AID							\$ -	\$ -							
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)															
Change Over Prior Year		11.30%		366,459		\$ 3,608,193		5.20%		187,632		\$ 3,795,825			
LCFF Entitlement Per ADA						9,976						10,803			
Per-ADA Change Over Prior Year		13.04%		1,151				8.29%		827					
Basic Aid Status (school districts only)						Basic Aid						Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES															
				Increase		2022-23				Increase		2023-24			
State Aid		0.00%		-		\$ 185,455		0.00%		-		\$ 185,455			
Education Protection Account						72,336						70,276			
Property Taxes Net of In-Lieu Transfers		8.18%		452,065		5,976,802		4.95%		296,076		6,272,878			
Charter In-Lieu Taxes		0.00%		-		-		0.00%		-		-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		7.82%		452,065		\$ 6,234,593		4.75%		296,076		\$ 6,528,609			

23-24 Adopted - LCFF / Calculator - page 2 of 2

LCFF CALCULATOR

65433

NO

District

5/31/2023

5 digit District code or 7 digit School code (from the CDS code)

Is this calculation for a new charter school? (select from drop down list)

Projection Type

Projection Date

CY

CY1

CY2

CY3

Ross Elementary (65433)

2022-23

2023-24

2024-25

2025-26

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %

Concentration Grant (>55% population)

Statutory COLA & Augmentation/Suspension
(prefilled as calculated by the Department of Finance, DOF)

Statutory COLA

Augmentation/(COLA Suspension)

Base Grant Proration Factor

Add-on, ERT & MSA Proration Factor

Transitional Kindergarten Add-on (2022-23 forward)

EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)

Local EPA Accrual

Local EPA Accrual - Prior Year

20.00%

65.00%

13.26%

6.56%

6.70%

0.00%

0.00%

\$ 2,813.00

42.11134218%

42.11134218%

\$ -

20.00%

65.00%

8.22%

8.22%

0.00%

0.00%

3,044.23

42.11134218%

42.11%

\$ -

20.00%

65.00%

4.02%

4.02%

0.00%

0.00%

3,166.61

42.11%

42.11%

\$ -

20.00%

65.00%

3.72%

3.72%

0.00%

0.00%

3,284.40

42.11%

42.11%

\$ -

Ross Elementary (65433)		2022-23	2023-24	2024-25	2025-26
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
Is this a non-classroom based charter school? (select from drop down list)					
NEW CHARTER SCHOOLS					
Year that charter starts operation (select from drop down list):		2021-22			
(a) TRANSFER OF IN-LIEU PROPERTY TAX					
I-4	F-6 / F-7 In-Lieu of Property Tax				
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)					
A-1.2, A-2.2, A-3.2 Enrollment (second prior year)					
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)					
A-1, A-2, A-3	Enrollment				
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)				
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)				
B-1, B-2, B-3	Unduplicated Pupil Count				
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location					
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter					
D-3	Unduplicated Pupil Percentage (%)				
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on ONLY:					
	TK				
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year					
B-1	Grades TK-3				
B-2	Grades 4-6				
B-3	Grades 7-8				
B-4	Grades 9-12				
	SUBTOTAL ADA	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS					
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.					
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.					
H-2	Miscellaneous Adjustments				
J-5	Minimum State Aid Adjustments				

Ross Elementary (65433)		2022-23	2023-24	2024-25	2025-26
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
(a) GENERAL QUESTIONS					
Is your district required to transfer in-lieu taxes to a charter school?					
Does your district have a necessary small school?					
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION					
Did your district meet the requirements of funding?		YES	YES	YES	YES
(c) PROPERTY TAXES					
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 5,986,036	\$ 6,272,878	\$ 6,501,512	\$ 6,738,651
B-5	Redevelopment Agency Local Revenue				
	Less In-Lieu Property Tax Transfer	\$ (9,234)	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 5,976,802	\$ 6,272,878	\$ 6,501,512	\$ 6,738,651
(d) OTHER LCFF ADJUSTMENTS					
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.					
H-2	Miscellaneous Adjustments				
J-5	Minimum State Aid Adjustments				
(e) UNDUPLICATED PUPIL PERCENTAGE					
A-1.2 / A-3.2	District Enrollment (second prior year)				
A-1.1 / A-3.1	District Enrollment (first prior year)				
A-1 / A-3	District Enrollment	358	361	351	361
A-2.2 / A-4.2	COE Enrollment (second prior year)				
A-2.1 / A-4.1	COE Enrollment (first prior year)				
A-2 / A-4	COE Enrollment				
	Total Enrollment	358	361	351	361
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)				
B-1 / B-3	District Unduplicated Pupil Count	3	3	3	3
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)				
B-2 / B-4	COE Unduplicated Pupil Count				
	Total Unduplicated Pupil Count	3	3	3	3
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.84%	0.83%	0.85%	0.83%
C-1	Unduplicated Pupil Percentage (%)	1.09%	0.92%	0.84%	0.84%

Ross Elementary (65433)		2022-23	2023-24	2024-25	2025-26
(f) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on ONLY :					
	TK				
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.					
Did your district comply with EC 42238.023 as required for the 2021-22 Attendance Recovery determination calculation (Proxy ADA)?					
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)					
B-1, D-6	Grades TK-3	136.53	152.59	148.74	150.10
B-2, D-7	Grades 4-6	111.90	108.16	120.25	111.15
B-3, D-8	Grades 7-8	87.53	81.26	63.60	81.70
B-4, D-9	Grades 9-12				
	TOTAL CURRENT YEAR ADA	335.96	342.01	332.59	342.95
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)					
E-1, D-17	Grades TK-3	0.95			
E-2, D-18	Grades 4-6		0.95	0.95	0.95
E-3, D-19	Grades 7-8				
E-4, D-20	Grades 9-12				
	TOTAL NPS-CDS (Annual)	0.95	0.95	0.95	0.95
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).					
	DISTRICT TOTAL	336.91	342.96	333.54	343.90
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)					
E-6, E-11	Grades TK-3				
E-7, E-12	Grades 4-6				
E-8, E-13	Grades 7-8				
E-9, E-14	Grades 9-12				
	COUNTY TOTAL	-	-	-	-
	RATIO: District ADA-to-Enrollment	94.11%	95.00%	95.03%	95.26%
	RATIO: County ADA-to-Enrollment	0.00%	0.00%	0.00%	0.00%

Ross Elementary (65433)			2022-23	2023-24	2024-25	2025-26
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT						
If applicable, enter up to three years of prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s).						
<ul style="list-style-type: none"> •2022-23: Enter prior year (2021-22) ADA for net charter shift •2023-24: Enter prior year (2022-23) and second prior year (2021-22) ADA for net charter shift •2024-25: Enter prior year (2023-24), second prior year (2022-23), and third prior year (2021-22) ADA for net charter shift •2025-26 and forward: Enter three prior years ADA for net charter shift 						
Third prior year						
A-6	Grades TK-3	ADA transfer: Student from District to Charter (cross fiscal year)				
A-7	Grades 4-6					
A-8	Grades 7-8					
A-9	Grades 9-12					
			-	-	-	-
A-11	Grades TK-3	ADA transfer: Student from Charter to District (cross fiscal year)				
A-12	Grades 4-6					
A-13	Grades 7-8					
A-14	Grades 9-12					
			-	-	-	-
Second prior year						
A-6	Grades TK-3	ADA transfer: Student from District to Charter (cross fiscal year)				
A-7	Grades 4-6					
A-8	Grades 7-8					
A-9	Grades 9-12					
			-	-	-	-
A-11	Grades TK-3	ADA transfer: Student from Charter to District (cross fiscal year)				
A-12	Grades 4-6					
A-13	Grades 7-8					
A-14	Grades 9-12					
			-	-	-	-
Prior year (Charter Shift legislative language suspended in fiscal years 2020-21 and 2021-22)						
A-6	Grades TK-3	ADA transfer: Student from District to Charter (cross fiscal year)				
A-7	Grades 4-6					
A-8	Grades 7-8					
A-9	Grades 9-12					
			-	-	-	-
A-11	Grades TK-3	ADA transfer: Student from Charter to District (cross fiscal year)				
A-12	Grades 4-6					
A-13	Grades 7-8					
A-14	Grades 9-12					
			-	-	-	-
Difference			-	-	-	-

Ross Elementary (65433)		2022-23	2023-24	2024-25	2025-26
(4) NECESSARY SMALL SCHOOLS ADA					
Enter current and prior year ADA for each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated.					
1 NSS #1		School Code:			
A-1	Current Year P2 ADA: Grades TK-3				
A-2	Grades 4-6				
A-3	Grades 7-8				
B-1	Grades 9-12				
	TOTAL	-	-	-	-
A-5, B-2	Number of FTE (round up to the full FTE)				
	Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible
	Type of school	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF
	Select funding method:	Select method	Select method	Select method	Select method
2 NSS #2		School Code:			
A-1	Current Year P2 ADA: Grades TK-3				
A-2	Grades 4-6				
A-3	Grades 7-8				
B-1	Grades 9-12				
	TOTAL	-	-	-	-
A-5, B-2	Number of FTE (round up to the full FTE)				
	Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible
	Type of school	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF
	Select funding method:	Select method	Select method	Select method	Select method
3 NSS #3		School Code:			
A-1	Current Year P2 ADA: Grades TK-3				
A-2	Grades 4-6				
A-3	Grades 7-8				
B-1	Grades 9-12				
	TOTAL	-	-	-	-
A-5, B-2	Number of FTE (round up to the full FTE)				
	Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible
	Type of school	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF
	Select funding method:	Select method	Select method	Select method	Select method

Ross Elementary (65433)			2022-23	2023-24	2024-25	2025-26
4 NSS #4			School Code:			
A-1	Current Year P2 ADA:	Grades TK-3				
A-2		Grades 4-6				
A-3		Grades 7-8				
B-1		Grades 9-12				
		TOTAL	-	-	-	-
A-5, B-2	Number of FTE (round up to the full FTE)					
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF
	Select funding method:		Select method	Select method	Select method	Select method
5 NSS #5			School Code:			
A-1	Current Year P2 ADA:	Grades TK-3				
A-2		Grades 4-6				
A-3		Grades 7-8				
B-1		Grades 9-12				
		TOTAL	-	-	-	-
A-5, B-2	Number of FTE (round up to the full FTE)					
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF
	Select funding method:		Select method	Select method	Select method	Select method

Ross Elementary (65433)		2022-23	2023-24	2024-25	2025-26																			
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS																								
Complete <u>either</u> section (a) or (b)																								
(a) ALTERNATIVE CALCULATION TOOL																								
Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.																								
1. Clear the prepopulated number '1' from the box located to the right 2. Local calculation of <u>total</u> in-lieu property taxes <table border="1" style="float: right;"> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>																								
(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)																								
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.																								
1	Charter Name Charter ADA by grade span Grades K-3 Grades 4-6 Grades 7-8 Grades 9-12 Total ADA	Ross Valley Char <table border="1"> <tr> <td>0.91</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>0.91</td> <td>-</td> <td>-</td> <td>-</td> </tr> </table>	0.91																0.91	-	-	-		
0.91																								
0.91	-	-	-																					
2	Charter Name Charter ADA by grade span Grades K-3 Grades 4-6 Grades 7-8 Grades 9-12 Total ADA	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </table>																	-	-	-	-		
-	-	-	-																					
3	Charter Name Charter ADA by grade span Grades K-3 Grades 4-6 Grades 7-8 Grades 9-12 Total ADA	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </table>																	-	-	-	-		
-	-	-	-																					
4	Charter Name Charter ADA by grade span Grades K-3 Grades 4-6 Grades 7-8 Grades 9-12 Total ADA	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </table>																	-	-	-	-		
-	-	-	-																					

Ross Elementary (65433) - 2023-24 Adopted Budget		5/31/2023			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		13.26%	8.22%	4.02%	3.72%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$3,368,750	\$3,542,894	\$3,597,895	\$3,738,039
Grade Span Adjustment		134,507	143,860	154,469	167,062
Supplemental Grant		7,636	6,784	6,304	6,560
Concentration Grant		-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-ons: Home-to-School Transportation		60,670	65,657	68,296	70,837
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Add-ons: Transitional Kindergarten		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$3,571,563	\$3,759,195	\$3,826,964	\$3,982,498
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		36,630	36,630	36,630	36,630
Additional State Aid		-	-	-	-
Total LCFF Entitlement		3,608,193	3,795,825	3,863,594	4,019,128
LCFF Entitlement Per ADA		\$ 9,976	\$ 10,803	\$ 11,261	\$ 11,687
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$	185,455	\$ 185,455	\$ 185,455	\$ 185,455
EPA (for LCFF Calculation purposes)	\$	72,336	\$ 70,276	\$ 68,616	\$ 68,780
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$	5,986,036	\$ 6,272,878	\$ 6,501,512	\$ 6,738,651
In-Lieu of Property Taxes (Object Code 8096)		(9,234)	-	-	-
<i>Property Taxes net of In-Lieu</i>	\$	<i>5,976,802</i>	<i>\$ 6,272,878</i>	<i>\$ 6,501,512</i>	<i>\$ 6,738,651</i>
TOTAL FUNDING		6,234,593	6,528,609	6,755,583	6,992,886
Basic Aid Status		<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes	\$	2,554,064	\$ 2,662,508	\$ 2,823,373	\$ 2,904,978
EPA in Excess to LCFF Funding	\$	72,336	\$ 70,276	\$ 68,616	\$ 68,780
Total LCFF Entitlement		3,608,193	3,795,825	3,863,594	4,019,128
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		42.11134218%	42.11134218%	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2		42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$	72,336	\$ 70,276	\$ 68,616	\$ 68,780
EPA, Current Year (Object Code 8012)	\$	72,336	\$ 70,276	\$ 68,616	\$ 68,780
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$	-	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)		-	-	-	-

Ross Elementary (65433) - 2023-24 Adopted Budget		5/31/2023			
		2022-23	2023-24	2024-25	2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	3,539,887	\$ 3,723,384	\$ 3,788,994	\$ 3,941,731
Supplemental and Concentration Grant funding in the LCAP year	\$	7,636	\$ 6,784	\$ 6,304	\$ 6,560
Percentage to Increase or Improve Services		0.22%	0.18%	0.17%	0.17%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		358	361	351	361
COE Enrollment		-	-	-	-
Total Enrollment		358	361	351	361
Unduplicated Pupil Count		3	3	3	3
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		3	3	3	3
Rolling %, Supplemental Grant		1.0900%	0.9200%	0.8400%	0.8400%
Rolling %, Concentration Grant		1.0900%	0.9200%	0.8400%	0.8400%

Ross Elementary (65433) - 2023-24 Adopted Budget		5/31/2023			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		138.90	138.90	142.76	136.53
Grades 4-6		148.06	148.06	113.81	111.90
Grades 7-8		79.92	79.92	91.86	87.53
Grades 9-12		-	-	-	-
LCFF Subtotal		366.88	366.88	348.43	335.96
NSS		-	-	-	-
Combined Subtotal		366.88	366.88	348.43	335.96
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		138.90	142.76	136.53	152.59
Grades 4-6		148.06	113.81	111.90	108.16
Grades 7-8		79.92	91.86	87.53	81.26
Grades 9-12		-	-	-	-
LCFF Subtotal		366.88	348.43	335.96	342.01
NSS		-	-	-	-
Combined Subtotal		366.88	348.43	335.96	342.01
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		142.76	136.53	152.59	148.74
Grades 4-6		113.81	111.90	108.16	120.25
Grades 7-8		91.86	87.53	81.26	63.60
Grades 9-12		-	-	-	-
LCFF Subtotal		348.43	335.96	342.01	332.59
NSS		-	-	-	-
Combined Subtotal		348.43	335.96	342.01	332.59
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3		140.19	139.40	143.96	145.95
Grades 4-6		136.64	124.59	111.29	113.44
Grades 7-8		83.90	86.44	86.88	77.46
Grades 9-12		-	-	-	-
LCFF Subtotal		360.73	350.43	342.13	336.85
NSS		-	-	-	-
Combined Subtotal		360.73	350.43	342.13	336.85
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average		-	-	-	-
Current Year ADA					
Grades TK-3		136.53	152.59	148.74	150.10
Grades 4-6		111.90	108.16	120.25	111.15
Grades 7-8		87.53	81.26	63.60	81.70
Grades 9-12		-	-	-	-
LCFF Subtotal		335.96	342.01	332.59	342.95
NSS		-	-	-	-
Combined Subtotal		335.96	342.01	332.59	342.95
Change in LCFF ADA (excludes NSS ADA)		(12.47)	6.05	(9.42)	10.36
		Decline	Increase	Decline	Increase

Ross Elementary (65433) - 2023-24 Adopted Budget		5/31/2023			
		2022-23	2023-24	2024-25	2025-26
2021-22 Proxy ADA Determination - for <u>School District Calculations only</u>. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA					
Total Enrollment					
Attendance Yield					
Quotient					
2021-22 Proxy ADA					
Grades TK-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
Subtotal					
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3		140.19	139.40	143.96	150.10
Grades 4-6		136.64	124.59	111.29	111.15
Grades 7-8		83.90	86.44	86.88	81.70
Grades 9-12		-	-	-	-
Subtotal		360.73	350.43	342.13	342.95
		<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>Current</i>
Funded NSS ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-
NPS, CDS, & COE Operated					
Grades TK-3		0.95	-	-	-
Grades 4-6		-	0.95	0.95	0.95
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		0.95	0.95	0.95	0.95
ACTUAL ADA (Current Year Only)					
Grades TK-3		137.48	152.59	148.74	150.10
Grades 4-6		111.90	109.11	121.20	112.10
Grades 7-8		87.53	81.26	63.60	81.70
Grades 9-12		-	-	-	-
Total Actual ADA		336.91	342.96	333.54	343.90
TOTAL FUNDED ADA					
Grades TK-3		141.14	139.40	143.96	150.10
Grades 4-6		136.64	125.54	112.24	112.10
Grades 7-8		83.90	86.44	86.88	81.70
Grades 9-12		-	-	-	-
Total		361.68	351.38	343.08	343.90
<i>Funded Difference (Funded ADA less Actual ADA)</i>		24.77	8.42	9.54	-
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		-	-	-	-

Ross Elementary (65433) - 2023-24 Adopted Budget		5/31/2023			
		2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,141	\$ 10,971	\$ 11,410	\$ 11,835
Grades 4-6	\$	9,324	\$ 10,088	\$ 10,492	\$ 10,882
Grades 7-8	\$	9,601	\$ 10,386	\$ 10,802	\$ 11,204
Grades 9-12	\$	11,416	\$ 12,350	\$ 12,845	\$ 13,322
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,318	\$ 10,702
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,474	\$ 10,864
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,784	\$ 11,185
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,498	\$ 12,963
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,073	\$ 1,113
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 337
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,391	\$ 11,815
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,474	\$ 10,864
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,784	\$ 11,185
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,823	\$ 13,300
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,318	\$ 10,702
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,474	\$ 10,864
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,784	\$ 11,185
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,498	\$ 12,963
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,073	\$ 1,113
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 337
Supplemental Grant		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,278	\$ 2,363
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,095	\$ 2,173
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,157	\$ 2,237
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,565	\$ 2,660
Actual - 1.00 ADA, Local UPP as follows:		1.09%	0.92%	0.84%	0.84%
Grades TK-3	\$	22	\$ 20	\$ 19	\$ 20
Grades 4-6	\$	20	\$ 19	\$ 18	\$ 18
Grades 7-8	\$	21	\$ 19	\$ 18	\$ 19
Grades 9-12	\$	25	\$ 23	\$ 22	\$ 22
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,404	\$ 7,680
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,808	\$ 7,062
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,010	\$ 7,270
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,335	\$ 8,645
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

2023-2024
Adopted Budget

Criteria & Standards

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):	342.96	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	359	367		
Charter School	0			
Total ADA	359	367	N/A	Met
Second Prior Year (2021-22)				
District Regular	345	367		
Charter School	0			
Total ADA	345	367	N/A	Met
First Prior Year (2022-23)				
District Regular	361	362		
Charter School	0	0		
Total ADA	361	362	N/A	Met
Budget Year (2023-24)				
District Regular	351			
Charter School	0			
Total ADA	351			

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.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	375	376		
Charter School	0	0		
Total Enrollment	375	376	N/A	Met
Second Prior Year (2021-22)				
District Regular	361	369		
Charter School				
Total Enrollment	361	369	N/A	Met
First Prior Year (2022-23)				
District Regular	350	358		
Charter School	0	0		
Total Enrollment	350	358	N/A	Met
Budget Year (2023-24)				
District Regular	361			
Charter School	0			
Total Enrollment	361			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	367	376	
Charter School		0	
Total ADA/Enrollment	367	376	97.6%
Second Prior Year (2021-22)			
District Regular	349	369	
Charter School	0		
Total ADA/Enrollment	349	369	94.5%
First Prior Year (2022-23)			
District Regular	337	358	
Charter School		0	
Total ADA/Enrollment	337	358	94.1%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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	343	361		
Charter School	0	0		
Total ADA/Enrollment	343	361	95.0%	Met
1st Subsequent Year (2024-25)				
District Regular	334	351		
Charter School	0	0		
Total ADA/Enrollment	334	351	95.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	344	361		
Charter School	0	0		
Total ADA/Enrollment	344	361	95.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	361.68	351.38	343.08	343.90
b. Prior Year ADA (Funded)		361.68	351.38	343.08
c. Difference (Step 1a minus Step 1b)		(10.30)	(8.30)	.82
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.85%)	(2.36%)	.24%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		0.00	0.00	0.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(2.85%)	(2.36%)	.24%
LCFF Revenue Standard (Step 3, plus/minus 1%):				
		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,986,036.00	6,272,878.00	6,501,512.00	6,738,651.00
Percent Change from Previous Year		4.79%	3.64%	3.65%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.79% to 5.79%	2.64% to 4.64%	2.65% to 4.65%

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)	6,243,827.00	6,528,609.00	6,755,583.00	6,992,886.00
District's Projected Change in LCFF Revenue:		4.56%	3.48%	3.51%
Basic Aid Standard		3.79% to 5.79%	2.64% to 4.64%	2.65% to 4.65%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	5,454,289.26	6,075,079.53	89.8%
Second Prior Year (2021-22)	5,477,888.99	6,613,847.52	82.8%
First Prior Year (2022-23)	5,763,689.00	6,811,893.00	84.6%
Historical Average Ratio:			85.7%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.7% to 89.7%	81.7% to 89.7%	81.7% to 89.7%

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	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	6,188,054.00	7,051,158.00	87.8%	Met
1st Subsequent Year (2024-25)	6,499,545.00	7,388,715.00	88.0%	Met
2nd Subsequent Year (2025-26)	6,629,988.00	7,542,632.00	87.9%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.85%)	(2.36%)	.24%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-12.85% to 7.15%	-12.36% to 7.64%	-9.76% to 10.24%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-7.85% to 2.15%	-7.36% to 2.64%	-4.76% to 5.24%

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)	104,606.45		
Budget Year (2023-24)	61,272.00	(41.43%)	Yes
1st Subsequent Year (2024-25)	62,850.00	2.58%	No
2nd Subsequent Year (2025-26)	64,270.00	2.26%	No

Explanation:

(required if Yes)

Eliminated one-time funding (ELOG- \$52K) in 23-24 and 2 subsequent years.

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

First Prior Year (2022-23)	673,366.00		
Budget Year (2023-24)	543,365.00	(19.31%)	Yes
1st Subsequent Year (2024-25)	543,244.00	(.02%)	No
2nd Subsequent Year (2025-26)	546,112.00	.53%	No

Explanation:

(required if Yes)

Eliminated one-time funding (Art, Music, IM Block Grant - \$116K and Special Ed Early Intervention PreK - \$18K) in 23/24 and 2 subsequent years

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

First Prior Year (2022-23)	3,419,819.00		
Budget Year (2023-24)	3,729,927.00	9.07%	Yes
1st Subsequent Year (2024-25)	3,569,301.00	(4.31%)	No
2nd Subsequent Year (2025-26)	3,609,748.00	1.13%	No

Explanation:

(required if Yes)

New Parcel Tax (Measure C) effective 7/1/23 includes \$375 per parcel step up - over \$300K increase over prior year with a 3% adjustment factor thereafter. Eliminated PTO Donation (From 22/23 Auction: \$150K recognized in 22/23 and \$200K recognized in 23/24) in 24/25 and 25/26.

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

First Prior Year (2022-23)	484,601.00		
Budget Year (2023-24)	519,579.00	7.22%	Yes
1st Subsequent Year (2024-25)	413,709.00	(20.38%)	Yes
2nd Subsequent Year (2025-26)	341,859.00	(17.37%)	Yes

Explanation:

(required if Yes)

Added Art, Music, IM Block Grant funds in 23-24 (one-time funds) and eliminated in the subsequent years. Added implementation of universal meals with projected cost higher in 1st year and decreasing in subsequent years. PTO Donation (Auction) technology and outdoor education in 23/24 of \$120K, \$80K in 24/25 and \$0 in 25/26.

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

First Prior Year (2022-23)	1,802,229.34		
Budget Year (2023-24)	1,625,055.00	(9.83%)	Yes
1st Subsequent Year (2024-25)	1,593,687.00	(1.93%)	No
2nd Subsequent Year (2025-26)	1,658,698.00	4.08%	No

Explanation:

(required if Yes)

Eliminated one time expenditures from 22-23: mentor contracts, Supt. Search expense, solar panel O&M and educator effectiveness funds. Reduced legal fees and removed lease of generator. Continued ongoing repair and maintenance of facilities.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	4,197,791.45		
Budget Year (2023-24)	4,334,564.00	3.26%	Met
1st Subsequent Year (2024-25)	4,175,395.00	(3.67%)	Met
2nd Subsequent Year (2025-26)	4,220,130.00	1.07%	Met

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

First Prior Year (2022-23)	2,286,830.34		
Budget Year (2023-24)	2,144,634.00	(6.22%)	Met
1st Subsequent Year (2024-25)	2,007,396.00	(6.40%)	Met
2nd Subsequent Year (2025-26)	2,000,557.00	(.34%)	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

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)

10,397,942.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

10,397,942.00

311,938.26

101,257.00

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)

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)	360,095.00	392,742.00	413,978.00
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)	360,095.00	392,742.00	413,978.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,002,367.21	9,818,540.79	10,349,421.34
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)	9,002,367.21	9,818,540.79	10,349,421.34
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.3%	1.3%

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)	68,008.07	6,155,079.53	N/A	Met
Second Prior Year (2021-22)	5,287.05	6,683,847.52	N/A	Met
First Prior Year (2022-23)	27,636.00	6,811,893.00	N/A	Met
Budget Year (2023-24) (Information only)	68,746.00	7,051,158.00		

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)

--

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)	2,967,843.45	2,992,268.56	N/A		Met
Second Prior Year (2021-22)	3,019,616.56	3,060,276.63	N/A		Met
First Prior Year (2022-23)	2,943,531.37	3,065,563.68	N/A		Met
Budget Year (2023-24) (Information only)	3,093,199.68				

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.)	343	334	344
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

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)	10,769,530.00	10,989,040.00	11,150,685.00
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)	10,769,530.00	10,989,040.00	11,150,685.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	430,781.20	439,561.60	446,027.40
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	430,781.20	439,561.60	446,027.40

10C. Calculating the District's Budgeted Reserve Amount

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

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	430,782.00	439,562.00	446,028.00
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		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	430,782.00	439,562.00	446,028.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):		430,781.20	439,561.60	446,027.40
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)	(1,330,144.00)			
Budget Year (2023-24)	(1,300,654.00)	(29,490.00)	(2.2%)	Met
1st Subsequent Year (2024-25)	(1,291,609.00)	(9,045.00)	(.7%)	Met
2nd Subsequent Year (2025-26)	(1,347,491.00)	55,882.00	4.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	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	13	Marin County Property Tax Collection		11,305,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				5,642

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

Capital Appreciation Bonds	3	Fund 51 -Measure A & B (Property Tax Collection)		3,380,451
Qualified School Construction Bonds	4	Marin County Property Tax Collection		2,850,000
TOTAL:				17,541,093

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	587,053	600,952	613,996	625,965
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Appreciation Bonds	820,000	910,000	975,000	1,050,000
Qualified School Construction Bonds	155,895	155,895	155,895	55,895
Total Annual Payments:	1,562,948	1,666,847	1,744,891	1,731,860
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 pay ments)

Payment for P & I for long term debt is secured through the collection of annual property taxes.

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)

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

There are 3 Tiers for retiree benefits provided through the district. Retirees hired prior to April 1, 1986 receive 100% paid benefits for life; retirees hired between April 1, 1986 through June 30, 1999 receive 100% district paid up to age 65 and 50% thereafter, retirees hired July 1, 1999 receive 100% paid benefits up to age 65. To be eligible the employee must be 55 with 10 years of service in the district to qualify.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	1,064,621

- 4 OPEB Liabilities

- a. Total OPEB liability

2,576,576.00

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

0.00

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

2,576,576.00

- 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

- 5 OPEB Contributions

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

114,888.00

125,633.00

132,519.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

114,888.00

125,633.00

132,519.00

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

114,888.00

125,633.00

132,519.00

- d. Number of retirees receiving OPEB benefits

31.00

31.00

31.00

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	35.8	35	35	35

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Mar 08, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 08, 2023

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 20, 2025

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Yes	Yes	Yes

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:

--	--	--

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Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	14.1	12.75	12.75	12.75

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Mar 08, 2023

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

If Yes, date of Superintendent and CBO certification:

Mar 08, 2023

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

Yes

If Yes, date of budget revision board adoption:

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)?

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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:

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

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	4.2	4.2	4	4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(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")

Yes	Yes	

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(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)
Yes	Yes	Yes

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)
Yes	Yes	Yes

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 14, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

2023-2024
Adopted Budget

Multi-Year Projection

Ross School District
Multi-Year Projections
for 2023-2024 Adopted Budget
as of 05-31-2023

	Object Codes	2022-23 Estimated Actuals			2023-24 Projection			2024-25 Projection			2025-26 Projection		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			8.42%	P-2 ADA		5.00%	P-2 ADA		3.72%	P-2 ADA		3.72%	P-2 ADA
			Prop Tax Est.	336		Prop Tax Est.	342		Prop Tax Est.	333		Prop Tax Est.	343
Prop Taxes, EPA, LCFF Categoricals	8010-8099	6,234,593	-	6,234,593	6,503,609	-	6,503,609	6,755,583	-	6,755,583	6,992,886	-	6,992,886
Federal Revenues	8100-8299	-	104,606	104,606	-	61,272	61,272	-	62,850	62,850	-	64,270	64,270
State Revenues	8300-8599	80,127	593,239	673,366	72,228	471,137	543,365	72,283	470,961	543,244	74,426	471,686	546,112
Local Revenues	8600-8799	1,854,953	1,564,866	3,419,819	1,844,721	1,885,206	3,729,927	1,845,546	1,723,755	3,569,301	1,846,289	1,763,459	3,609,749
Total Revenue		8,169,673	2,262,711	10,432,384	8,420,558	2,417,615	10,838,173	8,673,412	2,257,565	10,930,978	8,913,601	2,299,416	11,213,017
Expenditures													
Certificated Salaries	1000-1999	3,379,426	951,288	4,330,714	3,651,100	1,009,193	4,660,293	3,817,042	1,055,061	4,872,103	3,874,298	1,070,887	4,945,185
Classified Salaries	2000-2999	849,867	377,109	1,226,976	896,244	361,335	1,257,579	941,594	379,619	1,321,212	960,426	387,134	1,347,560
Employee Benefits	3000-3999	1,035,556	677,120	1,712,676	1,095,037	711,778	1,806,815	1,164,842	736,945	1,901,787	1,189,789	745,410	1,935,199
Employee Health Benefits	3400-3499	498,840	114,532	613,372	545,673	118,752	664,425	576,067	124,690	700,757	605,475	130,924	736,399
Books and Supplies	4000-4999	161,176	323,425	484,601	166,976	352,603	519,579	172,019	241,690	413,709	176,560	165,299	341,858
Services, Other Oper Exp	5000-5999	829,028	973,201	1,802,229	696,128	928,927	1,625,055	717,151	876,537	1,593,688	736,084	922,615	1,658,699
Capital Outlay	6000-6999	58,000	101,600	159,600	-	200,000	200,000	-	150,000	150,000	-	150,000	150,000
Other Outgo-Debt Svc, Excess Cost	71xx /73xx	-	19,253	19,253	-	35,784	35,784	-	35,784	35,784	-	35,784	35,784
Total Expenditures		6,811,893	3,537,528	10,349,421	7,051,158	3,718,372	10,769,530	7,388,715	3,600,325	10,989,040	7,542,631	3,608,053	11,150,685
Excess (Deficiency)		1,357,780	(1,274,817)	82,963	1,369,400	(1,300,757)	68,643	1,284,697	(1,342,759)	(58,063)	1,370,969	(1,308,637)	62,332
Transfers In (enter as pos.) Interest from Closed Funds		-	-		-	-		-	-		-	-	
Transfers Out - Fund 20 OPEB Retiree Health	7610-7629	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restricted Program	8980-8999	(1,330,144)	1,330,144	-	(1,300,654)	1,300,654	-	(1,291,609)	1,291,609	-	(1,347,491)	1,347,491	-
Total Transfers/Other Uses		(1,330,144)	1,330,144	-	(1,300,654)	1,300,654	-	(1,291,609)	1,291,609	-	(1,347,491)	1,347,491	-
Net Increase (Decrease) Deficit Spending		27,636	55,327	82,963	68,746	(103)	68,643	(6,912)	(51,150)	(58,063)	23,479	38,853	62,332
Beginning Balance		3,065,564	354,521	3,420,085	3,093,200	409,848	3,503,048	3,161,946	409,745	3,571,691	3,155,033	358,595	3,513,628
Net Ending Balance		3,093,200	409,848	3,503,048	3,161,946	409,745	3,571,691	3,155,033	358,595	3,513,628	3,178,512	397,448	3,575,960
Components of Ending Balance:													
Reserves for Economic Uncertainties	9770	413,978	-	413,978	430,782	-	430,782	439,562	-	439,562	446,027	-	446,027
Restricted: Endowment & other locally restricted			409,848	409,848		409,745	409,745		358,595	358,595		397,448	397,448
Revolving Cash	9711	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250
Prepaid Items	9713	-		-			-			-			-
Assigned: Comm. Funded Uncertainty		2,677,972	-	2,677,972	2,729,913	-	2,729,913	2,714,222	-	2,714,222	2,731,235	-	2,731,235
Unappropriated Ending Balance	9790	0	-	0	0	-	0	0	-	0	(0)	-	(0)
Comm. Funded Economic Uncertainty		413,978	2,677,972	Total	430,782	2,729,913	Total	439,562	2,714,222	Total	446,027	2,731,235	Total
Board Assigned Goal 40%		4%	25.88%	29.88%	4%	25.35%	29.35%	4%	24.70%	28.70%	4%	24.49%	28.49%
Fund 14-Deferred Maintenance			\$ 732,818			\$ 263,818			\$ 265,318			\$ 266,818	
Fund 20 - Retiree Health OPEB Unfunded (UAL)	\$2,576,576		\$ 1,056,121			\$ 1,064,621			\$ 1,067,121			\$ 1,069,621	
Fund 25-Capital Fac - Dev Fees			\$ 53,187			\$ 53,687			\$ 54,187			\$ 54,687	

Ross School District
Revenue Assumptions
for 2023-24

Unrestricted		Res.	Object	Estimated Actuals 2022-23	Adopted 2023-24	Projection 2024-25	Projection 2025-26	Assumptions
General Fund 01				8.42%	5.00%	3.72%	3.72%	County of Marin DOF - (23/24 Estimates as of 04-28-2023)
Enrollment				358	361	351	361	Enrollment
LCFF ADA				361.68	351.38	343.08	343.90	LCFF Calculator ADA
P-2 ADA				335.96	342.01	332.59	342.95	P-2 Average Daily Attendance (ADA)
State Aid Categoricals	0000	8011		\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	Categoricals with \$56,764/Reed USD, then flat
Homeowners Exemptions	0000	8021		\$ 21,747	\$ 21,747	\$ 21,747	\$ 21,747	County of Marin DOF - (23/24 Estimates as of 04-28-2023)
Charter In-Lieu Property Tax Transfer	0000	8096		\$ (9,234)	\$ -	\$ -		Ross Valley Charter - Property Tax In-Lieu (TK Only in 22-23)
Secured Tax Rolls	0000	8041		\$ 5,853,400	\$ 6,146,070	\$ 6,374,704	\$ 6,611,843	County of Marin DOF - (23/24 Estimates as of 04-28-2023)
Unsecured Tax Rolls	0000	8042		\$ 105,061	\$ 105,061	\$ 105,061	\$ 105,061	County of Marin DOF - (23/24 Estimates as of 04-28-2023)
Prior Year Taxes	0000	8043		\$ 5,828	\$ -	\$ -		County of Marin DOF - (23/24 Estimates as of 04-28-2023)
Deferred Maintenance Contribution	0000	8091		\$ -	\$ (25,000)	\$ -		Transfer to Fund 14 for Deferred Mtnc
Education Protection Account-EPA Prop 30	1400	8012	\$ 200	\$ 72,336	\$ 70,276	\$ 68,616	\$ 68,780	LCFF Calc-Utilizes prior 3-Yr Ave ADA x \$200
Total 80xx				\$ 6,234,593	\$ 6,503,609	\$ 6,755,583	\$ 6,992,886	
				\$ 5,976,802	\$ 6,272,878	\$ 6,501,512	\$ 6,738,651	Prop Tax w/o State Aid, EPA and Def Mtnc Contr.
Federal Revenues								
	0000	8290		\$ -	\$ -	\$ -	\$ -	
State Revenues								
Class Size Reduction	1300	8434		\$ -	\$ -	\$ -	\$ -	Revenue with new LCFF moved to UR Obj 8011
Other State \$-Assmt & one-time SpecEd Preschl	0000	8590		\$ 5,399	\$ -	\$ -	\$ -	CalSTRS Excess Cost Refund
Lottery	1100	8560	\$170	\$ 61,540	\$ 59,500	\$ 59,054	\$ 60,894	Per SSC Dartboard 23-24 Governor's May Revise 5-19-23
Lottery - Prior Year	1100	8562		\$ 1,080	\$ -	\$ -		Prior Year Funding Adjustments
Mandated Costs Block Grant	0000	8550	\$37.81	\$ 12,108	\$ 12,728	\$ 13,229	\$ 13,532	Per SSC Dartboard 23-24 Governor's May Revise 5-19-23
One-Time Mandated Block Grant	0025	8550	Per SSC	\$ -	\$ -	\$ -	\$ -	One-time funding
Total 84xx-85xx				\$ 80,127	\$ 72,228	\$ 72,283	\$ 74,426	
Other Local Revenues								
MPR Rents	0000	8650		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	MPR Rental/Use of Facilities - CYO and Misc Use
Lost Books	0000	8689	13	\$ 400	\$ 400	\$ 400	\$ 400	Project flat
Misc Donations	0000	8699		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	Miscellaneous Revenue
Direct Service Revenue	0000	8782		\$ 19,495	\$ 19,495	\$ 19,495	\$ 19,495	Direct Svc Revenue
PG & E Rebate	0000	8699	12	\$ -	\$ -	\$ -		
Town of Ross-Field/Crossing Guard Reim	0000	8699	21	\$ 12,891	\$ 14,826	\$ 15,274	\$ 15,677	Irrigation Pump Bill back to Town of Ross/Reim 50% of 1 Crossing
Ross Rec Annual & Summer	0000	8699	22	\$ 14,517	\$ 12,500	\$ 12,878	\$ 13,217	Increase by CPI 3.02% (24-25); 2.64% (25-26)
PE T-Shirts	0000	8699	25	\$ -	\$ -	\$ -		
Foundation Donation	0000	8699	26	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	Foundation - \$1.7 million ongoing commitment
Foundation Donation		8699	28					
Endowment Donation	0000	8699	009	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Flat - Amounts Pledged from the Endowment
Field Trip Donations - Middle School	0000	8699	63	\$ 3,600	\$ -	\$ -	\$ -	

Unrestricted Cont.

Estimated Actuals Adopted Projection Projection

<u>Other Local Revenues</u>				<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Assumptions</u>
	<u>Res.</u>	<u>Object</u>		\$	\$	\$	\$	
Athletic Donations	0000	8699	85	\$ -	\$ -	\$ -	\$ -	Project reduction based on 22-23 Actual Rev received to date PTA Donation for Playground Equipment & Game Table
PTA - Playground Equipment/Game Table	0000	8699	91	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000	
Prior Year Funds	0000	8699	99	\$ -	\$ -	\$ -	\$ -	
Chromebook Insurance - Imac Surplus	0000	8699	55	\$ 3,050	\$ 2,500	\$ 2,500	\$ 2,500	Project Flat
Interest	0000	8660		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	Interest Rates: 3.65% (22-23); 3.13% (23-24); 2.81% (24-25)-
Fieldtrip Donations	0000	8699	51-58					SSC 23-24 Governor's May Revise as fo 5-19-23
Total 86xx-87xx				\$ 1,854,953	\$ 1,844,721	\$ 1,845,546	\$ 1,846,289	
Other Transfers in								
Total Unrestricted Income				\$ 8,169,673	\$ 8,420,558	\$ 8,673,412	\$ 8,913,601	

Restricted							
			<u>Estimated Actuals</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	
			<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	
Federal Revenues							
Title I - Basic Grant	3010	8290	\$ -	\$ -	\$ -		No longer eligible-SAIPE census counts dropped below 10
Federal CARES Act LLM	3210	8290	\$ -	\$ -	\$ -		One-time Federal \$'s for Elem & Sec. School Emergency Relief
Federal CARES Act CRF	3215	8290	\$ -	\$ -	\$ -		One-time Federal \$'s for Elem & Sec. School Emergency Relief
Federal CARES - ESSER (ELOG)	3216	8290	\$ 31,566	\$ -	\$ -		One-time Federal \$'s ELOG (Reallocated from Resource 7425)
Federal CARES - ESSER (ELOG)	3217	8290	\$ 7,245	\$ -	\$ -	\$ -	One-time Federal \$'s ELOG (Reallocated from Resource 7425)
Federal CARES - ESSER (ELOG)	3218	8290	\$ 13,517	\$ -	\$ -	\$ -	One-time Federal \$'s ELOG (Reallocated from Resource 7425)
Federal CARES - ESSER (ELOG)	3219	8290	\$ -	\$ -	\$ -	\$ -	One-time Federal \$'s ELOG (Reallocated from Resource 7425)
Federal CARES Act GEER	3220	8290	\$ -	\$ -	\$ -	\$ -	One-time Federal \$'s for Elem & Sec. School Emergency Relief
Spec Ed IDEA Basic Grant	3310	8181	\$ 43,506	\$ 52,239	\$ 53,817	\$ 55,237	MC SELPA Plan for 23-24 based on 5-18-23 Proposal, CPI for projected ye
Federal IDEA Mental Health	3327	8182	\$ 4,290	\$ 4,551	\$ 4,551	\$ 4,551	MCOE Spec Ed Educ Related MH FAP 11-19-2021
Title IIA - Teacher Quality	4035	8290	\$ 4,482	\$ 4,482	\$ 4,482	\$ 4,482	Flat Funding
Title IV A - Student Support	4127	8290	\$ -	\$ -	\$ -		No longer eligible-SAIPE census counts dropped below 10
Title III - Immigrant Ed	4201	8290	\$ -	\$ -	\$ -		Declined to participate 16-17 & beyond funding to low
Title III - ELL	4203	8290	\$ -	\$ -	\$ -		Declined to participate 16-17 & beyond funding to low
Total 81xx-82xx			\$ 104,606	\$ 61,272	\$ 62,850	\$ 64,270	

			<u>Estimated Actuals</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	
			<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	
State Revenues							
Expanded Learning Opportunity Program	2600	8590	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	One-time funds-Hold for Implementation Plan or Return \$'s
Prop 39 Clean Energy	6230	8590	\$ -	\$ -	\$ -		Final receipt of one-time funds
Educator Effectiveness Grant - One-time Funds	6266	8590	\$ -	\$ -	\$ -		One-time funds - (Plan includes 21/22 Expenditures)
Restricted Lottery	6300	8560	\$ 24,254	\$ 23,450	\$ 23,274	\$ 23,999	Per SSC Dartboard 23-24 Governor's May Revise 5-19-23
Restricted Lottery-Prior Year	6300	8562	\$ 1,186	\$ -	\$ -		Prior Year Res. Lottery - one time funds
Mental Health-State Funding 19-20	6513	8590	\$ -	\$ -	\$ -		MCOE Spec Ed ERMH - Resource Eliminated (See 6546)

Restricted Cont.							
			<u>Estimated Actuals</u>	<u>Adopted</u>	<u>Projection</u>	<u>Projection</u>	
			<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	
State Revenues							
Special Education - Dispute Prevention	6536	8590	\$ -	\$ -	\$ -		One-time Funds
Special Education - Learning Recovery	6537	8590	\$ -	\$ -	\$ -		One-time Funds
Mental Health-State Funding	6546	8590	\$ 18,699	\$ 26,099	\$ 26,099	\$ 26,099	MC SELPA Plan for 23-24 based on 5-18-23 Proposal, CPI for projected ye

Special Ed Early Intervention PreK	6547	8590	\$	18,227	\$	-	\$	-	\$	-	One-time Block Grant Funding - Reduced to 50% in 22-23
Art, Music, IM, Other Block Grant	6762	8590	\$	116,154	\$	-	\$	-	\$	-	Rev with new LCFF moved to UR Obj 8011
EIA - Economic Impact Aid	7090	8311	\$	-	\$	-	\$	-	\$	-	One-time funds in 18-19
LP Student Block Grant	7311	8590	\$	-	\$	-	\$	-	\$	-	One-time funds in 19-20
SB117 - Covid-19 Response Funds	7388	8590	\$	-	\$	-	\$	-	\$	-	One-time funds in 13-14
Common Core Funds-One time 13-14	7405	8590	\$	-	\$	-	\$	-	\$	-	One-time \$'s for Elem & Sec. School Emergency Relief
CARES Act-Learning Loss Mitigation	7420	8590	\$	-	\$	-	\$	-	\$	-	One-time \$'s AB86 In Person Instruction Grant
AB86 In-Person Learning Grant	7422	8590	\$	-	\$	-	\$	-	\$	-	One-time \$'s AB86 Expanded Opportunity Learning Grant Per Plan 5-12-21
AB86 Expanded Opportunity Learning Grant	7425	8590	\$	-	\$	-	\$	-	\$	-	One-time \$'s AB86 Expanded OppLearning Grant (Paraprof) Per Plan 5-12-
AB86 Expanded Opportunity Learning (Paraprof)	7426	8590	\$	-	\$	-	\$	-	\$	-	One-Time \$'s - Learning Recovery Funds - Potential takeback of 30%
Learning Recovery Emerg Block Grant	7435	8590	\$	9,608.00	\$	-	\$	-	\$	-	One-time funds in 18-19
Classified Prof. Block Grant	7510	8590	\$	-	\$	-	\$	-	\$	-	Will Post later this year=Offset Exp R7690 3101/3102
STRS On-Behalf Pension Liability	7690	8590	\$	355,111	\$	371,588	\$	371,588	\$	371,588	
Total 83xx-85xx			\$	593,239	\$	471,137	\$	470,961	\$	471,686	

<u>Other Local Revenues</u>	<u>Res.</u>	<u>Object</u>		<u>Estimated Actual</u> <u>2022-23</u>	<u>Adopted</u> <u>2023-24</u>	<u>Projection</u> <u>2024-25</u>	<u>Projection</u> <u>2025-26</u>	
PTA - Milk Collections	5310	8699		\$ -	\$ -	\$ -		Milk Program Discontinued
Spec Ed Low Incidence Equipment	6500	8699	99	\$ -	\$ -	\$ -		Reclass to Unrestricted Misc Income
Direct Service Apport	6500	8699	99	\$ -	\$ -	\$ -		Reclass to Unrest. Direct Service Revenue
Total Transfer from MCOE for Spec Ed	6500	8792		\$ 226,530	\$ 230,256	\$ 230,256	\$ 230,256	MC SELPA Plan for 22-23 based on 3-9-22 Proposal, flat for projected year
Student Body Funds	8210	8699		-	-	-		Per GASB/Auditor - Student Body Account integrated into GRF
Local Donations	9010	8699	906					
Local Donations	9010	8699	907	\$ 20,000	\$ -	\$ -	\$ -	Misc One-time donation
PTO Donations - Field Trips & Club Stipends	9020	8699	908-90	\$ 28,543	\$ -	\$ -	\$ -	
PTO Donation - Auction 2023	9020	8699	910	\$ 150,000	\$ 200,000	\$ -	\$ -	
Middle School Athletics	9020	8699	63	-	-	-		Moved to Unrestricted
PTA Donation for I-Pads	9020	8699	24	\$ -	\$ -	\$ -		PTO Wishlist one-time & Schools Rule Dontrn project flat
PTA Donation	9020	8699		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	PTO Donation - Ongoing Funding
Donation f	9030	8699		\$ -	\$ -	\$ -		
Parcel Tax	9040	8621	3%	\$ 973,793	\$ 1,284,950	\$ 1,323,499	\$ 1,363,203	Passed Nov. 8, 2022 Election - 23/24 incl Step Up & 3% thereafter
Garden Grant	9213	8699		\$ -	\$ -	\$ -		Grant Ended
Every Kind of Mind	9373	8699		\$ -	\$ -	\$ -		EKOM
PTA - Friends of the Library now under PTA	9374	8699		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	Donations from book fair
Outdoor Education	9375	8699		\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	Flat funding for 8th grade Yosemite Trip
Marge Burke Speech Tournament	9376	8699		\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	Project reduction based on 22-23 Actual Rev received to date
Total 86xx-87xx				\$ 1,564,866	\$ 1,885,206	\$ 1,723,755	\$ 1,763,459	
Total Restricted Revenue				\$ 2,262,711	\$ 2,417,615	\$ 2,257,565	\$ 2,299,416	
TOTAL REVENUE				\$ 10,432,384	\$ 10,838,173	\$ 10,930,978	\$ 11,213,017	
Year over Year Change					\$ 405,789	\$ 92,805	\$ 282,039	

Ross School District
Expense Assumptions
for 2023-24

	Obj.
Certificated Salaries	1000
Salaries with Step/Col 2022-23	3%
23-24 Settlement - 4% w/ Step 14-28 Restructure	5%
24-25 Settlement - 3%	3%
25-26 Not Settled	
One-time Costs	
Mentor - Admin	
Addnl Support - Spec Ed Admin(inc in AB)	
Added Additional One-time Support - 2nd semester	
Move PE FTE to Unrest	
Certificated FTE	
22-23: 39.0 FTE 23-24: 38.2 FTE Flat in 24-25 & 25-26	
Step/Column for 23/24	1.50%
Step/Column for 24/25	1.50%
TOTALS	
COMBINED UNRESTR/RESTR	
Classified Salaries	2000
Salaries with Step/Col 2022-23	3%
23-24 Settlement - 4%	4%
24-25 Settlement - 3%	3%
25-26 Not Settled	
Class FTE Flat	
2022-23:15.06 FTE 23-24: 13.75 FTE Flat in 24-25 & 25-26	
Step/Column for 24/25	2.00%
Step/Column for 25/26	2.00%
TOTALS	
COMBINED UNRESTR/RESTR	
Employee Benefits less Health	3000
FICA, Medicare, W/C, SUI (SUI = .50% 22/23 .05% 23/24)	
STRS Rates: 22-23 19.1%, 23-24 19.1%, 24/25 19.1%, 25-26 19.1%	3101-2
PERS Rates: 22-23 25.37%, 23-24 26.68%, 24-25 27.7%, 25-26 28.3%	3201-2
STRS On-Behalf Pension Liability R7690-3101 & 3102	
TOTALS	
COMBINED UNRESTR/RESTR	
Health & Welfare Benefits - Certificated	3401
Health & Welfare Benefits - Classified	3402
Increase 5% for 24/25	5.0%
Increase 5% for 25/26	5.0%
Other Employee Benefits	3912
Post Employment Benefits OPEB-Retirees	3701
TOTALS	
COMBINED UNRESTR/RESTR	

Estimated Actuals		Projection		Projection		Projection	
2022 - 2023		2023 - 2024		2024 - 2025		2025 - 2026	
Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
\$ 3,363,426	\$ 884,535	\$ 3,651,100	\$ 1,009,193	\$ 3,651,100	\$ 1,009,193	\$ 3,651,100	\$ 1,009,193
				\$ 111,176	\$ 30,730	\$ 111,176	\$ 30,730
\$ 16,000							
	\$ 33,456						
	\$ 33,297						
				\$ 54,767	\$ 15,138	\$ 54,767	\$ 15,138
						\$ 57,256	\$ 15,826
\$ 3,379,426	\$ 951,288	\$ 3,651,100	\$ 1,009,193	\$ 3,817,042	\$ 1,055,061	\$ 3,874,298	\$ 1,070,887
	\$ 4,330,714		\$ 4,660,293		\$ 4,872,103		\$ 4,945,185
\$ 849,867	\$ 377,109	\$ 896,244	\$ 361,335	\$ 896,244	\$ 361,335	\$ 896,244	\$ 361,335
				\$ 27,425	\$ 11,057	\$ 27,425	\$ 11,057
				\$ 17,925	\$ 7,227	\$ 17,925	\$ 7,227
						\$ 18,832	\$ 7,516
\$ 849,867	\$ 377,109	\$ 896,244	\$ 361,335	\$ 941,594	\$ 379,619	\$ 960,426	\$ 387,134
	\$ 1,226,976		\$ 1,257,579		\$ 1,321,212		\$ 1,347,560
\$ 194,977	\$ 69,298	\$ 172,607	\$ 64,732	\$ 174,965	\$ 58,686	\$ 177,997	\$ 59,724
\$ 613,619	\$ 163,478	\$ 663,563	\$ 186,872	\$ 729,055	\$ 201,517	\$ 739,991	\$ 204,539
\$ 226,960	\$ 89,233	\$ 258,867	\$ 88,586	\$ 260,822	\$ 105,154	\$ 271,801	\$ 109,559
	\$ 355,111		\$ 371,588		\$ 371,588		\$ 371,588
\$ 1,035,556	\$ 677,120	\$ 1,095,037	\$ 711,778	\$ 1,164,842	\$ 736,945	\$ 1,189,789	\$ 745,410
	\$ 1,712,676		\$ 1,806,815		\$ 1,901,787		\$ 1,935,199
\$ 300,112	\$ 75,319	\$ 325,518	\$ 79,776	\$ 325,518	\$ 79,776	\$ 325,518	\$ 79,776
\$ 95,586	\$ 39,213	\$ 103,467	\$ 38,976	\$ 103,467	\$ 38,976	\$ 103,467	\$ 38,976
				\$ 21,449	\$ 5,938	\$ 21,449	\$ 5,938
						\$ 22,522	\$ 6,234
\$ 1,800		\$ 1,800					
\$ 101,342		\$ 114,888		\$ 125,633		\$ 132,519	
\$ 498,840	\$ 114,532	\$ 545,673	\$ 118,752	\$ 576,067	\$ 124,690	\$ 605,475	\$ 130,924
	\$ 613,372		\$ 664,425		\$ 700,757		\$ 736,399

			Estimated Actuals		Projection		Projection		Projection	
			2022 - 2023		2023 - 2024		2024 - 2025		2025 - 2026	
			Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Books and Supplies	4000		\$ 161,176	\$ 144,807	\$ 166,976	\$ 131,950	\$ 166,976	\$ 131,950	\$ 166,976	\$ 131,950
Modify Supply Allocations										
<u>One-time Costs:</u>										
Local Donation - One time funds	#			\$ 20,000						
Art,Music, IM, Other BG - Equipment				\$ 8,618						
PTO - Auction (Technology)				\$ 150,000		\$ 120,000		\$ 80,000		
Art/Music/IM Block Grant Funds						\$ 55,653				
Universal Meals Implmentation						\$ 45,000		\$ 25,000		\$ 25,000
Inc. by CPI % for 24/25	3.02%						\$ 5,043	\$ 4,740	\$ 5,043	\$ 4,740
Inc. by CPI % for 25/26	2.64%								\$ 4,541	\$ 3,609
TOTALS			\$ 161,176	\$ 323,425	\$ 166,976	\$ 352,603	\$ 172,019	\$ 241,690	\$ 176,560	\$ 165,299
COMBINED UNRESTR/RESTR				\$ 484,601		\$ 519,579		\$ 413,709		\$ 341,858
Services & Other Oper Exp	5000		\$ 638,728	\$ 950,760	\$ 696,128	\$ 778,040	\$ 696,128	\$ 778,040	\$ 696,128	\$ 778,040
Inc. by CPI % for 24/25	3.02%						\$ 21,023	\$ 23,497	\$ 21,023	\$ 23,497
Inc. by CPI % for 25/26	2.64%								\$ 18,933	\$ 21,079
<u>One-time Costs in FY 22/23 Only</u>										
Set up Mentor Contracts			\$ 31,500							
Legal			\$ 50,000							
Solar Panel O&M - 4 years			\$ 27,000							
Superintendent Search			\$ 18,500							
Educator Effectiveness - One-time funds	6266			\$ 22,441						
Maintenance Projects/Repairs-Painting/RoofingProject			\$ 63,300			\$ 101,257		\$ 75,000		\$ 100,000
Art/Music/IM Block Grant Funds						\$ 49,630				
<i>Remove Generator Rental</i>										
TOTALS			\$ 829,028	\$ 973,201	\$ 696,128	\$ 928,927	\$ 717,151	\$ 876,537	\$ 736,084	\$ 922,615
COMBINED UNRESTR/RESTR				\$ 1,802,229		\$ 1,625,055		\$ 1,593,688		\$ 1,658,699
Capital Outlay-GF	6000				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>One-time Costs in FY 22/23 Only</u>										
One-Time Expenditures - Access Points/Switches			\$ 58,000	\$ 65,600						
One-time Expenditure - Trane Control Center			\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY 23-24 HVAC Project (Parcel Tax & Fund 14)			\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 150,000	\$ -	\$ 150,000
COMBINED UNRESTR/RESTR			\$ 58,000	\$ 101,600	\$ -	\$ 200,000	\$ -	\$ 150,000	\$ -	\$ 150,000
				\$ 159,600		\$ 200,000		\$ 150,000		\$ 150,000
Other Outgo	7100 -	7499								
Excess Cost Pymnt to MCOE/MPTA - Spec Ed/Transp		7141-43	\$ -	\$ 19,253	\$ -	\$ 35,784	\$ -	\$ 35,784	\$ -	\$ 35,784
Interest-Computer Leases-Obj 7438 Lease ends 2016-17			\$ -		\$ -		\$ -		\$ -	
Principal-Computr Leases-Obj 7439 Lease ends 2016/17			\$ -		\$ -		\$ -		\$ -	
TOTALS			\$ -	\$ 19,253	\$ -	\$ 35,784	\$ -	\$ 35,784	\$ -	\$ 35,784
COMBINED UNRESTR/RESTR				\$ 19,253		\$ 35,784		\$ 35,784		\$ 35,784
GRAND TOTALS			\$ 6,811,893	\$ 3,537,528	\$ 7,051,158	\$ 3,718,372	\$ 7,388,715	\$ 3,600,325	\$ 7,542,631	\$ 3,608,053
Grand Combined Totals				\$ 10,349,421		\$ 10,769,530		\$ 10,989,040		\$ 11,150,685
<u>Other Financing Sources/Uses</u>										
Transfer out Retiree Health Benefits OPEB Fund 20	7619				\$ -		\$ -		\$ -	
Transfers in					\$ -		\$ -		\$ -	
Encroachments/Contributions to Res.	8980-8981		\$ (1,330,144)	\$ 1,330,144	\$ (1,300,654)	\$ 1,300,654	\$ (1,291,609)	\$ 1,291,609	\$ (1,347,491)	\$ 1,347,491
			\$ (1,330,144)	\$ 1,330,144	\$ (1,300,654)	\$ 1,300,654	\$ (1,291,609)	\$ 1,291,609	\$ (1,347,491)	\$ 1,347,491
			\$ -		\$ -		\$ -		\$ -	
Total Expenses				\$ 10,349,421		\$ 10,769,530		\$ 10,989,040		\$ 11,150,685
Year over Year Change						\$ 420,109		\$ 219,510		\$ 161,644

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	6,503,609.00	3.87%	6,755,583.00	3.51%	6,992,886.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	72,228.00	0.08%	72,283.00	2.96%	74,426.00
4. Other Local Revenues	8600-8799	1,844,721.00	0.04%	1,845,546.00	0.04%	1,846,289.00
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	(1,300,654.00)	-0.70%	(1,291,609.00)	4.33%	(1,347,491.00)
6. Total (Sum lines A1 thru A5c)		7,119,904.00	3.68%	7,381,803.00	2.50%	7,566,110.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,651,100.00		3,817,042.00
b. Step & Column Adjustment				54,766.00		57,256.00
c. Cost-of-Living Adjustment				111,176.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,651,100.00	4.54%	3,817,042.00	1.50%	3,874,298.00
2. Classified Salaries						
a. Base Salaries				896,244.00		941,594.00
b. Step & Column Adjustment				17,925.00		18,832.00
c. Cost-of-Living Adjustment				27,425.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	896,244.00	5.06%	941,594.00	2.00%	960,426.00
3. Employee Benefits	3000-3999	1,640,710.00	6.11%	1,740,909.00	3.12%	1,795,264.00
4. Books and Supplies	4000-4999	166,976.00	3.02%	172,019.00	2.64%	176,560.00
5. Services and Other Operating Expenditures	5000-5999	696,128.00	3.02%	717,151.00	2.64%	736,084.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,051,158.00	4.79%	7,388,715.00	2.08%	7,542,632.00

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)		68,746.00		(6,912.00)		23,478.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,093,199.68		3,161,945.68		3,155,033.68
2. Ending Fund Balance (Sum lines C and D1)		3,161,945.68		3,155,033.68		3,178,511.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,250.00		1,250.00		1,250.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,729,913.68		2,714,221.68		2,731,233.68
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	430,782.00		439,562.00		446,028.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,161,945.68		3,155,033.68		3,178,511.68
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	430,782.00		439,562.00		446,028.00
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					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		430,782.00		439,562.00		446,028.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	61,272.00	2.58%	62,850.00	2.26%	64,270.00
3. Other State Revenues	8300-8599	471,137.00	-0.04%	470,961.00	0.15%	471,686.00
4. Other Local Revenues	8600-8799	1,885,206.00	-8.56%	1,723,755.00	2.30%	1,763,459.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,300,654.00	-0.70%	1,291,609.00	4.33%	1,347,491.00
6. Total (Sum lines A1 thru A5c)		3,718,269.00	-4.55%	3,549,175.00	2.75%	3,646,906.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,009,193.00		1,055,061.00
b. Step & Column Adjustment				15,138.00		15,826.00
c. Cost-of-Living Adjustment				30,730.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,009,193.00	4.55%	1,055,061.00	1.50%	1,070,887.00
2. Classified Salaries						
a. Base Salaries				361,335.00		379,619.00
b. Step & Column Adjustment				7,227.00		7,516.00
c. Cost-of-Living Adjustment				11,057.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	361,335.00	5.06%	379,619.00	1.98%	387,135.00
3. Employee Benefits	3000-3999	830,530.00	3.75%	861,635.00	1.71%	876,334.00
4. Books and Supplies	4000-4999	352,603.00	-31.46%	241,690.00	-31.61%	165,299.00
5. Services and Other Operating Expenditures	5000-5999	928,927.00	-5.64%	876,536.00	5.26%	922,614.00
6. Capital Outlay	6000-6999	200,000.00	-25.00%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,784.00	0.00%	35,784.00	0.00%	35,784.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		3,718,372.00	-3.17%	3,600,325.00	0.21%	3,608,053.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(103.00)		(51,150.00)		38,853.00

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)		409,848.41		409,745.41		358,595.41
2. Ending Fund Balance (Sum lines C and D1)		409,745.41		358,595.41		397,448.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	409,745.41		358,595.41		397,448.41
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)		409,745.41		358,595.41		397,448.41
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,503,609.00	3.87%	6,755,583.00	3.51%	6,992,886.00
2. Federal Revenues	8100-8299	61,272.00	2.58%	62,850.00	2.26%	64,270.00
3. Other State Revenues	8300-8599	543,365.00	-0.02%	543,244.00	0.53%	546,112.00
4. Other Local Revenues	8600-8799	3,729,927.00	-4.31%	3,569,301.00	1.13%	3,609,748.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,838,173.00	0.86%	10,930,978.00	2.58%	11,213,016.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,660,293.00		4,872,103.00
b. Step & Column Adjustment				69,904.00		73,082.00
c. Cost-of-Living Adjustment				141,906.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,660,293.00	4.54%	4,872,103.00	1.50%	4,945,185.00
2. Classified Salaries						
a. Base Salaries				1,257,579.00		1,321,213.00
b. Step & Column Adjustment				25,152.00		26,348.00
c. Cost-of-Living Adjustment				38,482.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,257,579.00	5.06%	1,321,213.00	1.99%	1,347,561.00
3. Employee Benefits	3000-3999	2,471,240.00	5.31%	2,602,544.00	2.65%	2,671,598.00
4. Books and Supplies	4000-4999	519,579.00	-20.38%	413,709.00	-17.37%	341,859.00
5. Services and Other Operating Expenditures	5000-5999	1,625,055.00	-1.93%	1,593,687.00	4.08%	1,658,698.00
6. Capital Outlay	6000-6999	200,000.00	-25.00%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,784.00	0.00%	35,784.00	0.00%	35,784.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		10,769,530.00	2.04%	10,989,040.00	1.47%	11,150,685.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		68,643.00		(58,062.00)		62,331.00

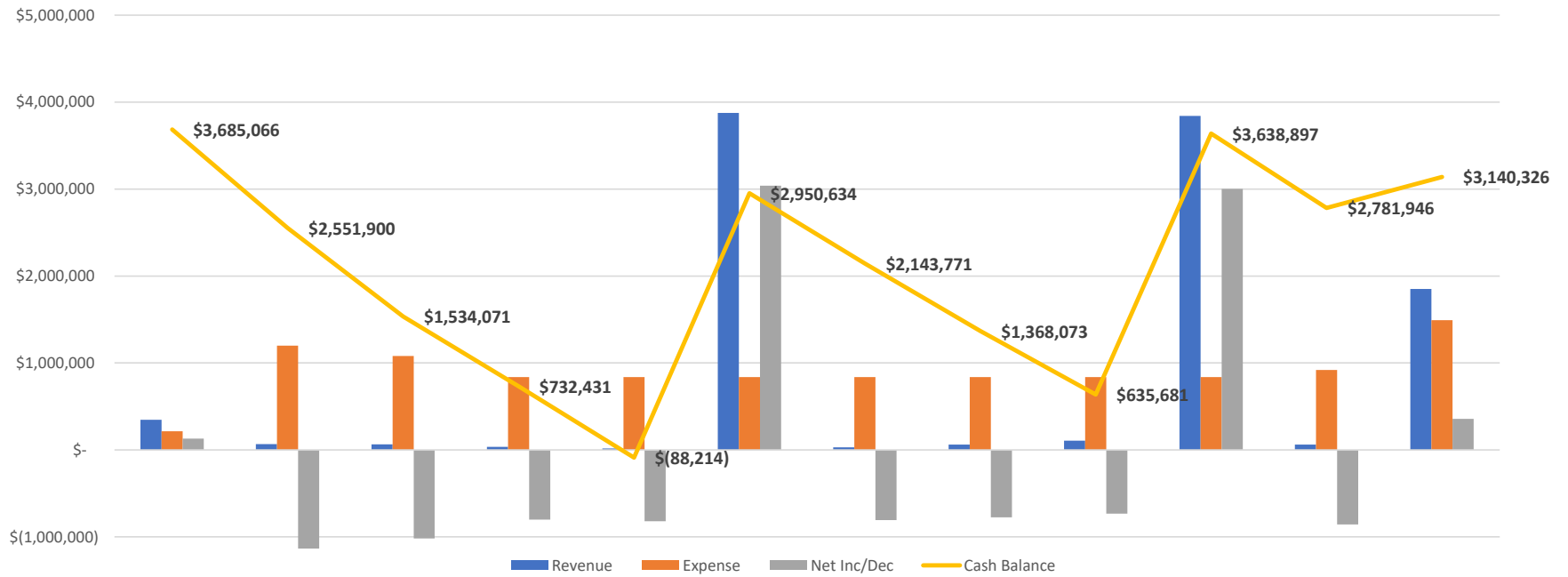
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,503,048.09		3,571,691.09		3,513,629.09
2. Ending Fund Balance (Sum lines C and D1)		3,571,691.09		3,513,629.09		3,575,960.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,250.00		1,250.00		1,250.00
b. Restricted	9740	409,745.41		358,595.41		397,448.41
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,729,913.68		2,714,221.68		2,731,233.68
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	430,782.00		439,562.00		446,028.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,571,691.09		3,513,629.09		3,575,960.09
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	430,782.00		439,562.00		446,028.00
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)		430,782.00		439,562.00		446,028.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
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):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		342.96		333.54		343.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,769,530.00		10,989,040.00		11,150,685.00
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)		10,769,530.00		10,989,040.00		11,150,685.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		430,781.20		439,561.60		446,027.40
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		430,781.20		439,561.60		446,027.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2023-2024
Adopted Budget

Cash Flow

**2023-2024
General Fund (Fund 01)
Estimated Cash Flow**



	July	August	Sept	October	November	December	January	February	March	April	May	June
Revenue	\$345,900	\$65,900	\$63,469	\$35,900	\$16,895	\$3,876,388	\$30,676	\$61,841	\$105,147	\$3,840,755	\$61,841	\$1,850,143
Expense	\$215,835	\$1,199,066	\$1,081,298	\$837,540	\$837,540	\$837,540	\$837,539	\$837,539	\$837,539	\$837,539	\$918,792	\$1,491,763
Net Inc/Dec	\$130,065	\$(1,133,166)	\$(1,017,829)	\$(801,640)	\$(820,645)	\$3,038,848	\$(806,863)	\$(775,698)	\$(732,392)	\$3,003,216	\$(856,951)	\$358,380
Cash Balance	\$3,685,066	\$2,551,900	\$1,534,071	\$732,431	\$(88,214)	\$2,950,634	\$2,143,771	\$1,368,073	\$635,681	\$3,638,897	\$2,781,946	\$3,140,326