

RANCHO SANTA FE SCHOOL DISTRICT

**2023-2024 Proposed Budget
2022-2023 Estimated Actuals**

**Public Hearing: June 9, 2023
Adoption: June 15, 2023**



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: Per Request

Date: 06/06/2023

Public Hearing:


Place: RSF School District

Date: 06/09/23

Time: 8:30 am

Adoption Date: 6/15/2023

Signed:


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

Contact person for additional information on the budget reports:

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Title: Director of Finance

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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

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.

Met Not Met

X

CRITERIA AND STANDARDS (continued)

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.

Met Not Met

X

3 ADA to Enrollment

Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.

X

4 Local Control Funding Formula (LCFF) Revenue

Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.

X

5 Salaries and Benefits

Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.

X

6a Other Revenues

Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.

X

6b Other Expenditures

Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.

X

7 Ongoing and Major Maintenance Account

If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.

X

8 Deficit Spending

Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.

X

9 Fund Balance

Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.

X

10 Reserves

Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.

X

SUPPLEMENTAL INFORMATION

S1 Contingent Liabilities

Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No Yes

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 (multi year) 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
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
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
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
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

Fund 01



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,549,667.43	48,523.00	11,598,190.43	11,967,315.00	48,113.00	12,015,428.00	3.6%
2) Federal Revenue		8100-8299	0.00	718,084.41	718,084.41	0.00	308,197.00	308,197.00	-57.1%
3) Other State Revenue		8300-8599	112,439.19	1,366,881.56	1,479,320.75	114,202.00	720,596.00	834,798.00	-43.6%
4) Other Local Revenue		8600-8799	1,482,359.80	426,142.00	1,908,501.80	1,460,000.00	406,041.00	1,866,041.00	-2.2%
5) TOTAL, REVENUES			13,144,466.42	2,559,630.97	15,704,097.39	13,541,517.00	1,482,947.00	15,024,464.00	-4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,682,890.92	1,041,021.60	5,723,912.52	5,621,497.00	852,558.99	6,474,055.99	13.1%
2) Classified Salaries		2000-2999	1,667,276.00	598,809.00	2,266,085.00	1,917,663.00	698,228.01	2,615,891.01	15.4%
3) Employee Benefits		3000-3999	2,734,079.49	1,161,046.10	3,895,125.59	3,152,075.51	1,231,218.28	4,383,293.79	12.5%
4) Books and Supplies		4000-4999	694,107.96	83,913.70	778,021.66	551,270.00	57,963.00	609,233.00	-21.7%
5) Services and Other Operating Expenditures		5000-5999	1,485,572.00	301,520.74	1,787,092.74	1,389,180.00	262,652.00	1,651,832.00	-7.6%
6) Capital Outlay		6000-6999	394,942.70	0.00	394,942.70	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
7400-7499			18,548.00	0.00	18,548.00	35,000.00	0.00	35,000.00	88.7%
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			11,677,417.07	3,186,311.14	14,863,728.21	12,666,685.51	3,102,620.28	15,769,305.79	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,467,049.35	(626,680.17)	840,369.18	874,831.49	(1,619,673.28)	(744,841.79)	-188.6%
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	(1,025,938.24)	1,025,938.24	0.00	(1,518,260.27)	1,518,260.27	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,025,938.24)	1,025,938.24	0.00	(1,518,260.27)	1,518,260.27	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			441,111.11	399,258.07	840,369.18	(643,428.78)	(101,413.01)	(744,841.79)	-188.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,815,233.05	517,683.85	3,332,916.90	3,256,344.16	916,941.92	4,173,286.08	25.2%
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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

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)			2,815,233.05	517,683.85	3,332,916.90	3,256,344.16	916,941.92	4,173,286.08	25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,815,233.05	517,683.85	3,332,916.90	3,256,344.16	916,941.92	4,173,286.08	25.2%
2) Ending Balance, June 30 (E + F1e)			3,256,344.16	916,941.92	4,173,286.08	2,612,915.38	815,528.91	3,428,444.29	-17.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	916,941.92	916,941.92	0.00	815,528.91	815,528.91	-11.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,256,344.16	0.00	3,256,344.16	2,612,915.38	0.00	2,612,915.38	-19.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

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DescriptionResource CodesObject 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)	
9) Lease Receivable9380			0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources9490			0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable9500			0.00	0.00	0.00				
2) Due to Grantor Governments9590			0.00	0.00	0.00				
3) Due to Other Funds9610			0.00	0.00	0.00				
4) Current Loans9640			0.00	0.00	0.00				
5) Unearned Revenue9650			0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources9690			0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year8011			157,463.00	0.00	157,463.00	157,463.00	0.00	157,463.00	0.0%
Education Protection Account State Aid - Current Year8012			114,560.00	0.00	114,560.00	109,660.00	0.00	109,660.00	-4.3%
State Aid - Prior Years8019			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions8021			56,946.00	0.00	56,946.00	58,501.00	0.00	58,501.00	2.7%
Timber Yield Tax8022			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes8029			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes8041			10,897,082.00	0.00	10,897,082.00	11,287,175.00	0.00	11,287,175.00	3.6%
Unsecured Roll Taxes8042			343,360.43	0.00	343,360.43	354,516.00	0.00	354,516.00	3.2%
Prior Years' Taxes8043			(19,754.00)	0.00	(19,754.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes8044			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%

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)	
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	10.00	0.00	10.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,549,667.43	0.00	11,549,667.43	11,967,315.00	0.00	11,967,315.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	48,523.00	48,523.00	0.00	48,113.00	48,113.00	-0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,549,667.43	48,523.00	11,598,190.43	11,967,315.00	48,113.00	12,015,428.00	3.6%
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	97,997.00	97,997.00	0.00	97,997.00	97,997.00	0.0%
Special Education Discretionary Grants		8182	0.00	29,704.00	29,704.00	0.00	29,700.00	29,700.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		104,885.00	104,885.00		104,885.00	104,885.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,615.00	15,615.00		15,615.00	15,615.00	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%

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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	469,883.41	469,883.41	0.00	60,000.00	60,000.00	-87.2%
TOTAL, FEDERAL REVENUE			0.00	718,084.41	718,084.41	0.00	308,197.00	308,197.00	-57.1%
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	19,566.00	0.00	19,566.00	18,832.00	0.00	18,832.00	-3.8%
Lottery - Unrestricted and Instructional Materials		8560	92,830.19	24,989.27	117,819.46	95,370.00	37,713.00	133,083.00	13.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	43.00	1,341,892.29	1,341,935.29	0.00	682,883.00	682,883.00	-49.1%
TOTAL, OTHER STATE REVENUE			112,439.19	1,366,881.56	1,479,320.75	114,202.00	720,596.00	834,798.00	-43.6%
OTHER LOCAL REVENUE									

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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	171,500.00	0.00	171,500.00	240,000.00	0.00	240,000.00	39.9%
Interest		8660	51,000.00	0.00	51,000.00	50,000.00	0.00	50,000.00	-2.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,259,859.80	0.00	1,259,859.80	1,170,000.00	0.00	1,170,000.00	-7.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		426,142.00	426,142.00		406,041.00	406,041.00	-4.7%
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			1,482,359.80	426,142.00	1,908,501.80	1,460,000.00	406,041.00	1,866,041.00	-2.2%
TOTAL, REVENUES			13,144,466.42	2,559,630.97	15,704,097.39	13,541,517.00	1,482,947.00	15,024,464.00	-4.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,182,122.92	811,110.08	4,993,233.00	5,101,433.00	595,293.99	5,696,726.99	14.1%
Certificated Pupil Support Salaries		1200	0.00	229,911.52	229,911.52	0.00	257,265.00	257,265.00	11.9%
Certificated Supervisors' and Administrators' Salaries		1300	500,768.00	0.00	500,768.00	520,064.00	0.00	520,064.00	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,682,890.92	1,041,021.60	5,723,912.52	5,621,497.00	852,558.99	6,474,055.99	13.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	362,176.50	445,033.00	807,209.50	485,344.00	519,154.01	1,004,498.01	24.4%
Classified Support Salaries		2200	316,156.50	0.00	316,156.50	341,864.00	0.00	341,864.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	98,776.00	98,776.00	0.00	113,000.00	113,000.00	14.4%
Clerical, Technical and Office Salaries		2400	532,321.00	0.00	532,321.00	578,694.00	0.00	578,694.00	8.7%
Other Classified Salaries		2900	456,622.00	55,000.00	511,622.00	511,761.00	66,074.00	577,835.00	12.9%
TOTAL, CLASSIFIED SALARIES			1,667,276.00	598,809.00	2,266,085.00	1,917,663.00	698,228.01	2,615,891.01	15.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	999,018.34	797,047.04	1,796,065.38	1,097,144.00	697,530.86	1,794,674.86	-0.1%
PERS		3201-3202	406,510.00	118,403.48	524,913.48	531,636.21	184,294.00	715,930.21	36.4%
OASDI/Medicare/Alternative		3301-3302	194,987.00	45,384.76	240,371.76	233,873.92	58,259.00	292,132.92	21.5%

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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	834,134.12	167,597.73	1,001,731.85	1,020,400.00	264,600.00	1,285,000.00	28.3%
Unemployment Insurance		3501-3502	34,159.03	5,902.01	40,061.04	3,796.84	647.78	4,444.62	-88.9%
Workers' Compensation		3601-3602	150,071.00	26,711.08	176,782.08	151,824.54	25,886.64	177,711.18	0.5%
OPEB, Allocated		3701-3702	115,200.00	0.00	115,200.00	113,400.00	0.00	113,400.00	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,734,079.49	1,161,046.10	3,895,125.59	3,152,075.51	1,231,218.28	4,383,293.79	12.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	69,000.00	28,568.28	97,568.28	54,737.00	37,713.00	92,450.00	-5.2%
Books and Other Reference Materials		4200	21,000.00	0.00	21,000.00	21,000.00	0.00	21,000.00	0.0%
Materials and Supplies		4300	604,107.96	55,345.42	659,453.38	475,533.00	20,250.00	495,783.00	-24.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			694,107.96	83,913.70	778,021.66	551,270.00	57,963.00	609,233.00	-21.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	2,541.00	13,041.00	18,000.00	2,537.00	20,537.00	57.5%
Dues and Memberships		5300	3,000.00	0.00	3,000.00	12,000.00	0.00	12,000.00	300.0%
Insurance		5400 - 5450	119,000.00	0.00	119,000.00	129,000.00	0.00	129,000.00	8.4%
Operations and Housekeeping Services		5500	339,000.00	0.00	339,000.00	378,400.00	0.00	378,400.00	11.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,000.00	0.00	37,000.00	30,000.00	0.00	30,000.00	-18.9%
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	967,072.00	298,979.74	1,266,051.74	811,780.00	260,115.00	1,071,895.00	-15.3%
Communications		5900	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,485,572.00	301,520.74	1,787,092.74	1,389,180.00	262,652.00	1,651,832.00	-7.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	276,165.00	0.00	276,165.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	96,979.86	0.00	96,979.86	0.00	0.00	0.00	-100.0%

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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	21,797.84	0.00	21,797.84	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			394,942.70	0.00	394,942.70	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,021.00	0.00	1,021.00	5,000.00	0.00	5,000.00	389.7%
Other Debt Service - Principal		7439	17,527.00	0.00	17,527.00	30,000.00	0.00	30,000.00	71.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,548.00	0.00	18,548.00	35,000.00	0.00	35,000.00	88.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	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			11,677,417.07	3,186,311.14	14,863,728.21	12,666,685.51	3,102,620.28	15,769,305.79	6.1%
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%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,025,938.24)	1,025,938.24	0.00	(1,518,260.27)	1,518,260.27	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			(1,025,938.24)	1,025,938.24	0.00	(1,518,260.27)	1,518,260.27	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,025,938.24)	1,025,938.24	0.00	(1,518,260.27)	1,518,260.27	0.00	0.0%

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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

Description Function Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,549,667.43	48,523.00	11,598,190.43	11,967,315.00	48,113.00	12,015,428.00	3.6%
2) Federal Revenue		8100-8299	0.00	718,084.41	718,084.41	0.00	308,197.00	308,197.00	-57.1%
3) Other State Revenue		8300-8599	112,439.19	1,366,881.56	1,479,320.75	114,202.00	720,596.00	834,798.00	-43.6%
4) Other Local Revenue		8600-8799	1,482,359.80	426,142.00	1,908,501.80	1,460,000.00	406,041.00	1,866,041.00	-2.2%
5) TOTAL, REVENUES			13,144,466.42	2,559,630.97	15,704,097.39	13,541,517.00	1,482,947.00	15,024,464.00	-4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	6,663,010.44	2,565,610.90	9,228,621.34	8,008,652.81	2,411,694.91	10,420,347.72	12.9%
2) Instruction - Related Services	2000-2999		799,394.00	25,038.78	824,432.78	854,991.13	22,016.14	877,007.27	6.4%
3) Pupil Services	3000-3999		213,050.00	404,442.98	617,492.98	225,014.57	472,028.96	697,043.53	12.9%
4) Ancillary Services	4000-4999		144,111.32	9,273.62	153,384.94	196,548.75	8,154.12	204,702.87	33.5%
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		2,294,864.02	37,754.53	2,332,618.55	2,192,442.04	22,016.15	2,214,458.19	-5.1%
8) Plant Services	8000-8999		1,544,439.29	144,190.33	1,688,629.62	1,154,036.21	166,710.00	1,320,746.21	-21.8%
9) Other Outgo	9000-9999		18,548.00	0.00	18,548.00	35,000.00	0.00	35,000.00	88.7%
10) TOTAL, EXPENDITURES			11,677,417.07	3,186,311.14	14,863,728.21	12,666,685.51	3,102,620.28	15,769,305.79	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,467,049.35	(626,680.17)	840,369.18	874,831.49	(1,619,673.28)	(744,841.79)	-188.6%
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	(1,025,938.24)	1,025,938.24	0.00	(1,518,260.27)	1,518,260.27	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,025,938.24)	1,025,938.24	0.00	(1,518,260.27)	1,518,260.27	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			441,111.11	399,258.07	840,369.18	(643,428.78)	(101,413.01)	(744,841.79)	-188.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,815,233.05	517,683.85	3,332,916.90	3,256,344.16	916,941.92	4,173,286.08	25.2%

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

37 68312 0000000
Form 01
E8B8DPJBPM(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,815,233.05	517,683.85	3,332,916.90	3,256,344.16	916,941.92	4,173,286.08	25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,815,233.05	517,683.85	3,332,916.90	3,256,344.16	916,941.92	4,173,286.08	25.2%
2) Ending Balance, June 30 (E + F1e)			3,256,344.16	916,941.92	4,173,286.08	2,612,915.38	815,528.91	3,428,444.29	-17.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	916,941.92	916,941.92	0.00	815,528.91	815,528.91	-11.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,256,344.16	0.00	3,256,344.16	2,612,915.38	0.00	2,612,915.38	-19.8%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	125,972.00	35,972.00
6500	Special Education	4,165.00	4,164.99
6512	Special Ed: Mental Health Services	146,351.92	136,351.92
6546	Mental Health-Related Services	99,601.00	128,188.00
6547	Special Education Early Intervention Preschool Grant	54,965.00	24,965.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	373,003.00	373,003.00
7435	Learning Recovery Emergency Block Grant	109,884.00	109,884.00
9010	Other Restricted Local	3,000.00	3,000.00
Total, Restricted Balance		916,941.92	815,528.91

Fund 17 (Reserves)



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		8800-8799	47,000.00	69,000.00	46.8%
5) TOTAL, REVENUES			47,000.00	69,000.00	46.8%
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)			47,000.00	69,000.00	46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,000.00	69,000.00	46.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,628,896.86	4,675,896.86	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,628,896.86	4,675,896.86	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,628,896.86	4,675,896.86	1.0%
2) Ending Balance, June 30 (E + F1e)			4,675,896.86	4,744,896.86	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,675,896.86	4,744,896.86	1.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	47,000.00	69,000.00	46.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,000.00	69,000.00	46.8%
TOTAL, REVENUES			47,000.00	69,000.00	46.8%
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	47,000.00	69,000.00	46.8%
5) TOTAL, REVENUES			47,000.00	69,000.00	46.8%
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)			47,000.00	69,000.00	46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,000.00	69,000.00	46.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,628,896.86	4,675,896.86	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,628,896.86	4,675,896.86	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,628,896.86	4,675,896.86	1.0%
2) Ending Balance, June 30 (E + F1e)			4,675,896.86	4,744,896.86	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,675,896.86	4,744,896.86	1.5%
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

Supplemental Forms:

ADA

Cash Flow Charts

CEA (Current Expense Formula)

CEB (Current Expense Formula - Budget)

Excess Reserves Statement

LCFF Summary

Multi-Year Projections

Workers' Comp Certification

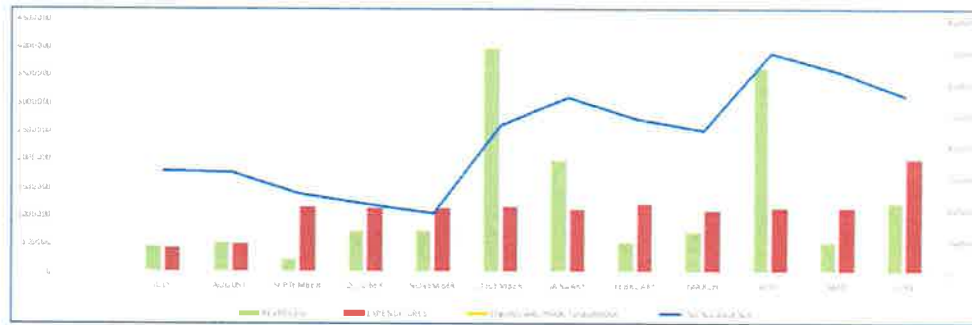


Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	539.00	539.00	539.00	539.00	539.00	539.00
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)	539.00	539.00	539.00	539.00	539.00	539.00
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)	539.00	539.00	539.00	539.00	539.00	539.00
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)						

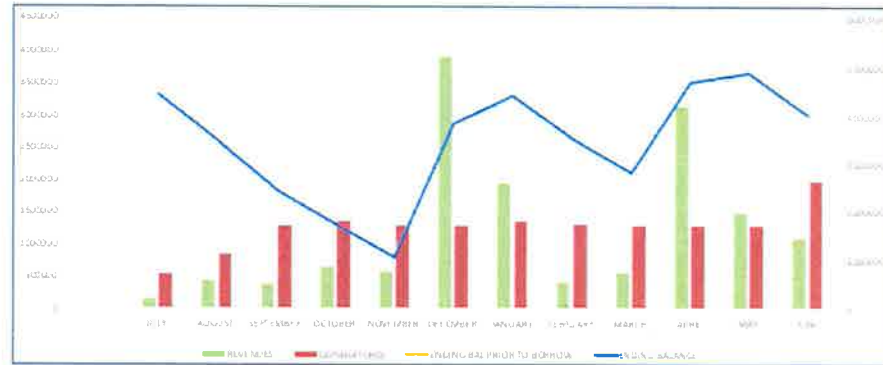
Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for 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

**RANCHO SANTA FE ELEMENTARY
2022-23 CASHFLOW**



DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES:	\$ 463,488	\$ 547,818	\$ 232,674	\$ 741,568	\$ 746,361	\$ 4,004,457	\$ 1,986,777	\$ 540,792	\$ 732,503	\$ 3,650,163	\$ 542,284	\$ 1,229,533
EXPENDITURES:	\$ 443,041	\$ 509,182	\$ 1,168,882	\$ 1,146,935	\$ 1,143,092	\$ 1,174,211	\$ 1,124,741	\$ 1,205,262	\$ 1,102,746	\$ 1,157,429	\$ 1,153,120	\$ 2,019,346
ENDING BAL PRIOR TO BORROW:	\$ 3,197,615	\$ 3,181,655	\$ 2,488,879	\$ 2,143,848	\$ 1,858,802	\$ 4,658,211	\$ 5,521,509	\$ 4,882,831	\$ 4,486,184	\$ 6,975,037	\$ 6,364,201	\$ 5,574,388
ENDING BALANCE:	\$ 3,197,615	\$ 3,181,655	\$ 2,488,879	\$ 2,143,848	\$ 1,858,802	\$ 4,658,211	\$ 5,521,509	\$ 4,882,831	\$ 4,486,184	\$ 6,975,037	\$ 6,364,201	\$ 5,574,388

**RANCHO SANTA FE ELEMENTARY
2023-24 CASHFLOW**



DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES:	\$ 151,077	\$ 433,940	\$ 385,129	\$ 657,071	\$ 589,456	\$ 3,927,949	\$ 1,945,010	\$ 410,500	\$ 548,132	\$ 3,160,971	\$ 1,483,255	\$ 1,095,911
EXPENDITURES:	\$ 524,859	\$ 826,735	\$ 1,271,110	\$ 1,357,670	\$ 1,286,186	\$ 1,266,366	\$ 1,337,690	\$ 1,300,900	\$ 1,282,522	\$ 1,268,498	\$ 1,284,887	\$ 1,978,688
ENDING BAL PRIOR TO BORROW:	\$ 4,469,894	\$ 3,492,530	\$ 2,440,510	\$ 1,739,911	\$ 1,043,181	\$ 3,828,617	\$ 4,435,936	\$ 3,545,536	\$ 2,811,147	\$ 4,703,620	\$ 4,901,987	\$ 4,021,210
ENDING BALANCE:	\$ 4,469,894	\$ 3,492,530	\$ 2,440,510	\$ 1,739,911	\$ 1,043,181	\$ 3,828,617	\$ 4,435,936	\$ 3,545,536	\$ 2,811,147	\$ 4,703,620	\$ 4,901,987	\$ 4,021,210

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,723,912.52	301	0.00	303	5,723,912.52	305	16,304.00		307	5,707,608.52	309
2000 - Classified Salaries	2,266,085.00	311	0.00	313	2,266,085.00	315	0.00		317	2,266,085.00	319
3000 - Employee Benef its	3,895,125.59	321	115,200.00	323	3,779,925.59	325	0.00		327	3,779,925.59	329
4000 - Books, Supplies Equip Replace. (6500)	799,819.50	331	0.00	333	799,819.50	335	151,161.74		337	648,657.76	339
5000 - Services, . & 7300 - Indirect Costs	1,787,092.74	341	105,000.00	343	1,682,092.74	345	0.00		347	1,682,092.74	349
TOTAL					14,251,835.35	365	TOTAL			14,084,369.61	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	4,963,233.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	764,209.50	380
3. STRS	3101 & 3102	1,581,368.68	382
4. PERS	3201 & 3202	144,907.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	118,415.39	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	730,840.79	385
7. Unemployment Insurance	3501 & 3502	29,223.27	390
8. Workers' Compensation Insurance	3601 & 3602	128,436.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10),	8,460,633.63	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2,	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted),	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS,	8,460,633.63	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	60.07%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.07%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369),	14,084,369.61	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

37 68312 0000000
Form CEB
E8B8DPJBPM(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	6,474,055.99	301	0.00	303	6,474,055.99	305	16,304.00		307	6,457,751.99	309
2000 - Classified Salaries	2,615,891.01	311	0.00	313	2,615,891.01	315	0.00		317	2,615,891.01	319
3000 - Employee Benefits	4,383,293.79	321	113,400.00	323	4,269,893.79	325	0.00		327	4,269,893.79	329
4000 - Books, Supplies Equip Replace. (6500)	609,233.00	331	0.00	333	609,233.00	335	133,083.00		337	476,150.00	339
5000 - Services . & 7300 - Indirect Costs	1,651,832.00	341	110,000.00	343	1,541,832.00	345	0.00		347	1,541,832.00	349
TOTAL					15,510,905.79	365	TOTAL			15,361,518.79	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	5,656,672.99 375
2. Salaries of Instructional Aides Per EC 41011.	2100	955,047.01 380
3. STRS.	3101 & 3102	1,569,192.29 382
4. PERS.	3201 & 3202	272,814.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	153,661.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	945,000.00 385
7. Unemployment Insurance.	3501 & 3502	3,220.31 390
8. Workers' Compensation Insurance.	3601 & 3602	128,755.12 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	9,684,362.72	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	9,684,362.72	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	63.04%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	63.04%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	15,361,518.79	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2023-24 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$2,612,915.38	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$4,675,896.86	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$7,288,812.24	
District Standard Reserve Level		4%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$630,772.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$6,658,040.24	

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

Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	\$124,950.00	Set aside for OPEB 22/23 & 24/25 payments
01	General Fund/County School Service Fund	\$647,267.00	Gym Roof Repair Reserves
01	General Fund/County School Service Fund	\$815,528.91	Restricted Resources
01	General Fund/County School Service Fund	\$145,000.00	2023 Summer Projects including Safety & Security
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$561,000.00	Technology Reserves for 22/23 & 24/25
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$500,000.00	Maintenance Reserves
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$3,864,294.33	Temporary borrowing & possible future facilities projects including Shade Structures and Universal Meal Plan Serving Site
Insert Lines above as needed			
Total of Substantiated Needs		\$6,658,040.24	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

Rancho Santa Fe Elementary (68312) - 23-24 Budget

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	8.27%	4.02%	3.73%	3.47%
Base Grant Prioritization Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Prioritization Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Enitlement								
Base Grant	\$4,438,350	\$4,226,980	\$4,664,390	\$5,282,863	\$5,534,155	\$5,755,943	\$5,870,978	\$6,074,619
Grade Span Adjustment	169,468	155,514	168,013	190,161	201,137	206,001	212,383	220,032
Supplemental Grant	69,578	67,227	79,155	98,186	116,297	119,380	123,501	127,501
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	35,519	35,519	35,519	35,519	35,519	35,519	35,519	35,519
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total LCFF Enitlement Before Adjustments, ERT & Additional State Aid	\$4,712,915	\$4,485,240	\$4,947,077	\$5,606,729	\$5,878,864	\$6,115,760	\$6,238,440	\$6,453,671
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Enitlement	-	-	-	-	-	-	-	-
LCFF Enitlement Per ADA	\$ 4,712,915	\$ 4,485,240	\$ 4,947,077	\$ 5,606,729	\$ 5,878,864	\$ 6,115,760	\$ 6,238,440	\$ 6,453,671
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 157,463	\$ 157,463	\$ 157,463	\$ 157,463	\$ 157,463	\$ 157,463	\$ 157,463	\$ 157,463
EPA (for LCFF Calculation purposes)	\$ 113,346	\$ 107,896	\$ 113,280	\$ 113,280	\$ 109,660	\$ 109,628	\$ 107,800	\$ 107,800
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	\$ 9,731,434	\$ 10,094,018	\$ 10,430,669	\$ 11,276,207	\$ 11,700,192	\$ 12,140,129	\$ 12,565,023	\$ 13,004,799
In-Lieu of Property Taxes (Object Code 8096)	-	-	(7,394)	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 9,731,434	\$ 10,094,018	\$ 10,423,275	\$ 11,276,207	\$ 11,700,192	\$ 12,140,129	\$ 12,565,023	\$ 13,004,799
TOTAL FUNDING								
Basic Aid Status	\$ 10,002,243	\$ 10,359,377	\$ 10,694,018	\$ 11,546,950	\$ 11,967,315	\$ 12,407,220	\$ 12,830,286	\$ 13,270,062
Excess Taxes	-	-	-	-	-	-	-	-
EPA in Excess to LCFF Funding	\$ 5,175,982	\$ 5,766,241	\$ 5,633,661	\$ 5,626,941	\$ 5,978,791	\$ 6,181,832	\$ 6,484,046	\$ 6,708,591
Total LCFF Enitlement	\$ 113,346	\$ 107,896	\$ 113,280	\$ 113,280	\$ 109,660	\$ 109,628	\$ 107,800	\$ 107,800
SUMMARY OF EPA	\$ 4,712,915	\$ 4,485,240	\$ 4,947,077	\$ 5,606,729	\$ 5,878,864	\$ 6,115,760	\$ 6,238,440	\$ 6,453,671
% of Adjusted Revenue Unit - Annual								
% of Adjusted Revenue Unit - P-2	16.13801139%	82.74488338%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.11789035%
EPA (for LCFF Calculation purposes)	16.08688870%	70.05785055%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA, Current Year (Object Code 8012)	\$ 113,346	\$ 107,896	\$ 113,280	\$ 113,280	\$ 109,660	\$ 109,628	\$ 107,800	\$ 107,800
(P-2 plus Current Year Actual)	\$ 113,346	\$ 107,896	\$ 113,280	\$ 113,280	\$ 109,660	\$ 109,628	\$ 107,800	\$ 107,800
EPA, Prior Year Adjustment (Object Code 8019)	-	-	-	-	-	-	-	-
(P-2 plus Prior Year Actual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 4,607,318	\$ 4,382,494	\$ 4,832,403	\$ 5,473,024	\$ 5,735,292	\$ 5,963,944	\$ 6,083,561	\$ 6,294,651
Supplemental and Concentration Grant funding in the LCAP Year	\$ 69,278	\$ 67,227	\$ 79,155	\$ 98,186	\$ 108,053	\$ 116,297	\$ 119,380	\$ 123,501
Percentage to Increase or Improve Services	1.51%	1.53%	1.64%	1.79%	1.88%	1.95%	1.96%	1.98%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	561	547	589	581	571	571	571	571
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	561	547	589	581	571	571	571	571
Unduplicated Pupil Count	41	46	52	56	56	56	56	56
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	41	46	52	56	56	56	56	56
Rolling % Supplemental Grant	7.5500%	7.6700%	8.1900%	8.9700%	9.4200%	9.7500%	9.8100%	9.8100%
Rolling %, Concentration Grant	7.5500%	7.6700%	8.1900%	8.9700%	9.4200%	9.7500%	9.8100%	9.8100%
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	-	-	194.15	194.15	199.54	191.00	191.00
Grades 4-6	-	-	-	208.06	208.06	219.71	204.00	204.00
Grades 7-8	-	-	-	137.27	137.27	147.15	144.00	144.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	539.48	539.48	566.40	539.00	539.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal								
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	-	-	194.15	194.15	199.54	191.00	191.00
Grades 4-6	-	-	-	208.06	208.06	219.71	204.00	204.00
Grades 7-8	-	-	-	137.27	137.27	147.15	144.00	144.00
Grades 9-12	-	-	-	-	-	-	-	-

Rancho Santa Fe Elementary (68312) - 23-24 Budget								
	2019-20	2020-21	2021-22	7/1/23 2022-23	2023-24	2024-25	2025-26	2026-27
LCFF Subtotal								
NSS	-	-	-	539.48	566.40	539.00	539.00	539.00
Combined Subtotal	-	-	-	539.48	566.40	539.00	539.00	539.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	211.57	194.15	194.15	199.54	191.00	191.00	191.00	191.00
Grades 4-6	216.38	208.06	208.06	219.71	204.00	204.00	204.00	204.00
Grades 7-8	138.78	137.27	137.27	147.15	144.00	144.00	144.00	144.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	566.73	539.48	539.48	566.40	539.00	539.00	539.00	539.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	566.73	539.48	539.48	566.40	539.00	539.00	539.00	539.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3	-	-	-	195.95	194.90	193.85	191.00	191.00
Grades 4-6	-	-	-	211.94	210.59	209.24	204.00	204.00
Grades 7-8	-	-	-	140.56	142.81	145.05	144.00	144.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	548.45	548.30	548.14	539.00	539.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	548.45	548.30	548.14	539.00	539.00
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	194.15	194.15	197.28	191.00	191.00	191.00	191.00	191.00
Grades 4-6	208.06	208.06	217.23	204.00	204.00	204.00	204.00	204.00
Grades 7-8	137.27	137.27	145.49	144.00	144.00	144.00	144.00	144.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	539.48	539.48	560.00	539.00	539.00	539.00	539.00	539.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	539.48	539.48	560.00	539.00	539.00	539.00	539.00	539.00
Change in LCFF ADA (excludes NSS ADA)	(27.25)	-	20.52	(27.40)	-	-	-	-
	Decline	No Change	Increase	Decline	No Change	No Change	No Change	No Change
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.								
Yield Calculation								
Total ADA	539.48		560.00					
Total Enrollment	561.00		589.00					
Attendance Yield	96.1640%		95.0764%					
Quotient			1.0114					
2021-22 Proxy ADA								
Grades TK-3			199.54					
Grades 4-6			219.71					
Grades 7-8			147.15					
Grades 9-12			-					
Subtotal			566.40					
NSS			-					
Combined Subtotal			566.40					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	211.57	194.15	199.54	199.54	194.90	193.85	191.00	191.00
Grades 4-6	216.38	208.06	219.71	219.71	210.59	209.24	204.00	204.00
Grades 7-8	138.78	137.27	147.15	147.15	142.81	145.05	144.00	144.00
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	566.73	539.48	566.40	566.40	548.30	548.14	539.00	539.00
	Prior	Current	Current	Prior	3-PY Average	3-PY Average	Current	Current
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	194.15	194.15	197.28	191.00	191.00	191.00	191.00	191.00
Grades 4-6	208.06	208.06	217.23	204.00	204.00	204.00	204.00	204.00
Grades 7-8	137.27	137.27	145.49	144.00	144.00	144.00	144.00	144.00
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	539.48	539.48	560.00	539.00	539.00	539.00	539.00	539.00
TOTAL FUNDED ADA								
Grades TK-3	211.57	194.15	199.54	199.54	194.90	193.85	191.00	191.00
Grades 4-6	216.38	208.06	219.71	219.71	210.59	209.24	204.00	204.00
Grades 7-8	138.78	137.27	147.15	147.15	142.81	145.05	144.00	144.00
Grades 9-12	-	-	-	-	-	-	-	-
Total	566.73	539.48	566.40	566.40	548.30	548.14	539.00	539.00

Rancho Santa Fe Elementary (68312) - 23-24 Budget									
7/1/23									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded Difference (Funded ADA less Actual ADA)	27.25	-	6.40	27.40	9.30	9.14	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA									
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,631	\$ 8,633	\$ 9,081	\$ 10,301	\$ 11,157	\$ 11,613	\$ 12,047	\$ 12,465	
Grades 4-6	\$ 7,936	\$ 7,938	\$ 8,350	\$ 9,471	\$ 10,259	\$ 10,678	\$ 11,077	\$ 11,462	
Grades 7-8	\$ 8,172	\$ 8,173	\$ 8,597	\$ 9,752	\$ 10,562	\$ 10,994	\$ 11,404	\$ 11,800	
Grades 9-12	\$ 9,717	\$ 9,719	\$ 10,222	\$ 11,595	\$ 12,559	\$ 13,073	\$ 13,561	\$ 14,032	
Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,318	\$ 10,702	\$ 11,073	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,474	\$ 10,864	\$ 11,241	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,784	\$ 11,185	\$ 11,573	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,498	\$ 12,963	\$ 13,413	
Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,073	\$ 1,113	\$ 1,152	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 337	\$ 349	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,391	\$ 11,815	\$ 12,225	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,474	\$ 10,864	\$ 11,241	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,784	\$ 11,185	\$ 11,573	
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,823	\$ 13,300	\$ 13,762	
Prorated Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,318	\$ 10,702	\$ 11,073	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,474	\$ 10,864	\$ 11,241	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,784	\$ 11,185	\$ 11,573	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,498	\$ 12,963	\$ 13,413	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,073	\$ 1,113	\$ 1,152	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 337	\$ 349	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,278	\$ 2,363	\$ 2,445	
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,095	\$ 2,173	\$ 2,248	
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,157	\$ 2,237	\$ 2,315	
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,565	\$ 2,660	\$ 2,752	
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$ 128	\$ 130	\$ 146	\$ 182	\$ 206	\$ 222	\$ 232	\$ 240	
Grades 4-6	\$ 118	\$ 120	\$ 135	\$ 167	\$ 190	\$ 204	\$ 213	\$ 221	
Grades 7-8	\$ 122	\$ 123	\$ 139	\$ 172	\$ 195	\$ 210	\$ 219	\$ 227	
Grades 9-12	\$ 145	\$ 147	\$ 165	\$ 204	\$ 232	\$ 250	\$ 261	\$ 270	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP	50%	50%	65%	65%	65%	65%	65%	65%	
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,404	\$ 7,680	\$ 7,946	
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,808	\$ 7,062	\$ 7,307	
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,010	\$ 7,270	\$ 7,522	
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,335	\$ 8,645	\$ 8,945	
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Multi-Year Projection Assumptions Sheet
2023-24 Adopted Budget

Rancho Santa Fe Elementary

DESCRIPTION	Data in shaded areas noted for information only			
	SDCOE	FY 2023-24	FY 2024-25	FY 2025-26
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - LCFF	Informational	8.22%	3.94%	3.29%
COLA - DOF Statutory	Informational	8.22%	3.94%	3.29%
COLA - SSC Estimated Planning	Informational	8.22%	3.94%	3.29%
COLA - Other Revenues Sources (Dist Input-Used In Calc)		8.22%	3.94%	3.29%
California Consumer Price Index - (SSC Dartboard)	Used In Calc	3.54%	3.02%	2.64%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$170	\$170	\$170
	Restricted	\$67	\$67	\$67
Interest Rate Treasuries	Informational	3.13%	2.81%	2.90%
Property Taxes (% increase)	(District Input)	3.76%	3.76%	3.50%
Projected Budget Reduction (enter amt. as negative to show a reduction as part of the expenditures)	Unrestricted			
	Restricted			
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 157,463	\$ 157,463
EPA 8012 (LCFF Calc.)	(District Input)		\$ 109,628	\$ 107,800
Average Daily Attendance (ADA) Projections	(District Input)	539.00	539.00	539.00
	% Change		0.00%	0.00%
Salary Step & Column Percent Increases:				
Teachers 1100	(District Input)		1.75%	1.75%
Certificated Pupil Support 1200	(District Input)		1.75%	1.75%
Certificated Supervisor & Admin 1300	(District Input)		1.75%	1.75%
Other Certificated 1900	(District Input)		1.75%	1.75%
Instructional Aides 2100	(District Input)		1.25%	1.25%
Classified Support 2200	(District Input)		1.25%	1.25%
Classified Supervisor & Admin 2300	(District Input)		1.25%	1.25%
Clerical, Technical, & Office Staff 2400	(District Input)		1.25%	1.25%
Other Classified 2900	(District Input)		1.25%	1.25%
Mgmt, Cert, & Classified Contract Increases:				
Management Increases	(District Input)		0.00%	0.00%
Certificated Increases	(District Input)		1.75%	1.75%
Classified Increases	(District Input)		1.25%	1.25%
Benefits:				
STRS 3100-3102		19.10%	19.10%	19.10%
PERS 3200-3202		26.68%	27.70%	28.30%
Health & Welfare Increase (% increase) 3400-3402	(District Input)			
State Unemployment 3500-3502		0.05%	0.05%	0.05%
Workers' Comp (% increase) 3600-3602	(District Input)	0.00%		
OPEB Allocated Costs (% increase) **3711-3712	(District Input)	0.000%		
OPEB Active Employee Costs (% increase) 3751-3752	(District Input)	0.000%		
		Unrestricted	Restricted	Combined
FY 2023-24 General Fund Beginning Balances (District Input)		\$ 3,256,344	\$ 916,942	\$ 4,173,286

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

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

**Roll up to 3701 and 3702

Rancho Santa Fe Elementary
Multi-Year Projections Summary Report
2023-24 Adopted Budget

DESCRIPTION	OBJECT CODE	FY 2023-24 Current (Base Year)			FY 2024-25 First Projected Year			FY 2025-26 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$3,256,344	\$916,942	\$4,173,286	\$2,612,915	\$815,529	\$3,428,444	\$2,003,889	\$669,183	\$2,673,072
B Revenues										
1 Revenue Limit Sources	8010-8099	11,967,315	48,113	12,015,428	12,407,210	48,113	12,455,323	12,830,286	48,113	12,878,399
2 Federal Revenues	8100-8299	0	308,197	308,197	0	248,197	248,197	0	248,197	248,197
3 Other State Revenues	8300-8599	114,202	720,596	834,798	110,462	723,262	833,724	110,462	726,964	837,426
4 Other Local Revenues	8600-8799	1,460,000	406,041	1,866,041	1,467,248	406,041	1,873,289	1,473,775	406,041	1,879,816
5 Total Revenues		13,541,517	1,482,947	15,024,464	13,984,920	1,425,613	15,410,533	14,414,524	1,429,315	15,843,839
Beginning Balance & Revenue (A+B5)		\$16,797,861	\$2,399,889	\$19,197,750	\$16,597,835	\$2,241,142	\$18,838,977	\$16,418,413	\$2,098,498	\$18,516,911
C Expenditures										
1 Certificated Salaries	1000-1999	5,621,497	852,559	6,474,056	5,809,148	877,896	6,687,045	6,003,208	904,042	6,907,250
2 Classified Salaries	2000-2999	1,917,663	698,228	2,615,891	1,965,605	715,684	2,681,288	2,014,745	732,128	2,746,873
3 Employee Benefits	3000-3999	3,152,076	1,231,218	4,383,294	3,266,881	1,256,342	4,523,223	3,376,942	1,278,559	4,655,501
4 Books & Supplies	4000-4999	551,270	57,963	609,233	567,918	59,713	627,632	582,911	61,290	644,201
5 Services, Other Operating Exp	5000-5999	1,389,180	262,652	1,651,832	1,431,133	180,584	1,611,717	1,468,915	185,352	1,654,267
6 Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000
9 Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)		0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$12,666,686	\$3,102,620	\$15,769,306	\$13,075,686	\$3,090,220	\$16,165,905	\$13,481,721	\$3,161,370	\$16,643,091
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(1,518,260)	1,518,260	0	(1,518,260)	1,518,260	0	(1,518,260)	1,518,260	0
E Net Increase (Decrease) in Fund Balance		(\$643,429)	(\$101,413)	(\$744,842)	(\$609,026)	(\$146,346)	(\$755,372)	(\$585,458)	(\$213,795)	(\$799,252)
F Ending Balance		\$2,612,915	\$815,529	\$3,428,444	\$2,003,889	\$669,183	\$2,673,072	\$1,418,432	\$455,388	\$1,873,820
1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	0	815,529	815,529	0	669,183	669,183	0	455,388	455,388
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	630,772	0	630,772	646,636	0	646,636	665,724	0	665,724
8 Unassigned/unappropriated Amount	9790	1,982,143	0	1,982,143	1,357,253	0	1,357,253	752,708	0	752,708
G Components of Ending Fund Balance Total		\$2,612,915	\$815,529	\$3,428,444	\$2,003,889	\$669,183	\$2,673,072	\$1,418,432	\$455,388	\$1,873,820
<div> <div>Reserve Percentage Level for this district:</div> <div>FY 2023-24 ADA Input Sheet (District):</div> <div>FY 2024-25 Unappropriated Amount is:</div> <div>FY 2025-26 Unappropriated Amount is:</div> </div> <div> <div>4.00%</div> <div>539.00</div> <div>Positive</div> <div>Positive</div> </div> <div> <div>4% Calculated Reserve, or \$50,000 (greater of the two)</div> <div>Total Reserves</div> <div>FY 2023-24 Bud</div> <div>FY 2024-25 Proj</div> <div>FY 2025-26 Proj</div> <div>4% Calculated</div> <div>\$630,772</div> <div>\$646,636</div> <div>\$665,724</div> <div>Difference*</div> <div>\$0</div> <div>\$0</div> <div>\$0</div> </div>										

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

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

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

Signed


Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6.15.23

For additional information on this certification, please contact:

Name: Allison Oppeltz

Title: Director of Finance

Telephone: 858-758-1141

E-mail: aoppeltz@rsf.k12.ca.us

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):	539.00	
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		539		
Charter School				
Total ADA	0	539	0.0%	Met
Second Prior Year (2021-22)				
District Regular		560		
Charter School				
Total ADA	0	560	0.0%	Met
First Prior Year (2022-23)				
District Regular	539	539		
Charter School		0		
Total ADA	539	539	0.0%	Met
Budget Year (2023-24)				
District Regular	539			
Charter School	0			
Total ADA	539			

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		547		
Charter School				
Total Enrollment	0	547	0.0%	Met
Second Prior Year (2021-22)				
District Regular		589		
Charter School				
Total Enrollment	0	589	0.0%	Met
First Prior Year (2022-23)				
District Regular		574		
Charter School				
Total Enrollment	0	574	0.0%	Met
Budget Year (2023-24)				
District Regular				
Charter School				
Total Enrollment	0			

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	539	547	
Charter School		0	
Total ADA/Enrollment	539	547	98.5%
Second Prior Year (2021-22)			
District Regular	560	589	
Charter School	0		
Total ADA/Enrollment	560	589	95.1%
First Prior Year (2022-23)			
District Regular	539	574	
Charter School			
Total ADA/Enrollment	539	574	93.9%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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	539			
Charter School	0			
Total ADA/Enrollment	539	0	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

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)	539.00	539.00	539.00	539.00
b. Prior Year ADA (Funded)		539.00	539.00	539.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		0.00%	0.00%	0.00%
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)	11,277,644.43	11,700,192.00	12,140,129.00	12,565,023.00
Percent Change from Previous Year		3.75%	3.76%	3.50%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.75% to 4.75%	2.76% to 4.76%	2.50% to 4.50%

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)	11,549,667.43	11,967,315.00	12,407,210.00	12,830,286.00
District's Projected Change in LCFF Revenue:		3.62%	3.68%	3.41%
Basic Aid Standard		2.75% to 4.75%	2.76% to 4.76%	2.50% to 4.50%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

In 22-23, property taxes increased due to Prop 13 and covid years. Moving forward, we expect property taxes to remain stable in the range of 3.5% - 3.8%.

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)	8,224,888.53	9,588,869.03	85.8%
Second Prior Year (2021-22)	8,643,180.13	10,154,254.68	85.1%
First Prior Year (2022-23)	9,084,246.41	11,677,417.07	77.8%
Historical Average Ratio:			82.9%
	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):	78.9% to 86.9%	78.9% to 86.9%	78.9% to 86.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	10,691,235.51	12,666,685.51	84.4%	Met
1st Subsequent Year (2024-25)	11,041,634.00	13,075,665.00	84.4%	Met
2nd Subsequent Year (2025-26)	11,394,995.00	13,481,721.00	84.5%	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):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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)	718,084.41		
Budget Year (2023-24)	308,197.00	(57.08%)	Yes
1st Subsequent Year (2024-25)	248,197.00	(19.47%)	Yes
2nd Subsequent Year (2025-26)	248,197.00	0.00%	No

Explanation:
(required if Yes)

Depletion of 1x ESSER funds

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	1,479,320.75		
Budget Year (2023-24)	834,798.00	(43.57%)	Yes
1st Subsequent Year (2024-25)	833,724.00	(.13%)	No
2nd Subsequent Year (2025-26)	837,426.00	.44%	No

Explanation:
(required if Yes)

Depletion of 1x funding

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	1,908,501.80		
Budget Year (2023-24)	1,866,041.00	(2.22%)	No
1st Subsequent Year (2024-25)	1,873,289.00	.39%	No
2nd Subsequent Year (2025-26)	1,879,816.00	.35%	No

Explanation:
(required if Yes)

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

First Prior Year (2022-23)	778,021.66		
Budget Year (2023-24)	609,233.00	(21.69%)	Yes
1st Subsequent Year (2024-25)	627,631.00	3.02%	No
2nd Subsequent Year (2025-26)	644,201.00	2.64%	No

Explanation:
(required if Yes)

Decreasing expenditures due to utilizing 1x funds in previous years.

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

First Prior Year (2022-23)	1,787,092.74		
Budget Year (2023-24)	1,651,832.00	(7.57%)	Yes
1st Subsequent Year (2024-25)	1,611,697.00	(2.43%)	No
2nd Subsequent Year (2025-26)	1,654,267.00	2.64%	No

Explanation:
(required if Yes)

Decreasing expenses due to 1x funding.

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)	4,105,906.96		
Budget Year (2023-24)	3,009,036.00	(26.71%)	Not Met
1st Subsequent Year (2024-25)	2,955,210.00	(1.79%)	Met
2nd Subsequent Year (2025-26)	2,965,439.00	.35%	Met

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

First Prior Year (2022-23)	2,565,114.40		
Budget Year (2023-24)	2,261,065.00	(11.85%)	Not Met
1st Subsequent Year (2024-25)	2,239,328.00	(.96%)	Met
2nd Subsequent Year (2025-26)	2,298,468.00	2.64%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

Depletion of 1x ESSER funds

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

Depletion of 1x funding

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

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

Decreasing expenditures due to utilizing 1x funds in previous years.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Decreasing expenses due to 1x funding.

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?

- 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)

15,134,695.79

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

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

15,134,695.79

454,040.87

166,710.00

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)

exempt

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)	0.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,037,808.95	2,805,233.05	3,256,344.16
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	(.01)	(.01)	0.00
e. Available Reserves (Lines 1a through 1d)	2,037,808.94	2,805,233.04	3,256,344.16
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	12,539,570.38	13,343,872.21	14,863,728.21
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)	12,539,570.38	13,343,872.21	14,863,728.21
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.3%	21.0%	21.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.4%	7.0%	7.3%

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)	708,732.02	9,918,869.03	N/A	Met
Second Prior Year (2021-22)	767,424.10	10,484,254.68	N/A	Met
First Prior Year (2022-23)	441,111.11	11,677,417.07	N/A	Met
Budget Year (2023-24) (Information only)	(643,428.78)	12,666,685.51		

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)	938,002.03	1,339,076.93	N/A	Met
Second Prior Year (2021-22)	1,553,033.54	2,047,808.95	N/A	Met
First Prior Year (2022-23)	2,052,679.00	2,815,233.05	N/A	Met
Budget Year (2023-24) (information only)	3,256,344.16			

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.)	539	539	539
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?
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)	15,769,305.79	16,165,884.00	16,643,092.00
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)	15,769,305.79	16,165,884.00	16,643,092.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	630,772.23	646,635.36	665,723.68
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)	630,772.23	646,635.36	665,723.68

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)	0.00	630,772.00	665,724.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,612,915.38	1,373,138.11	752,727.84
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,612,915.38	2,003,910.11	1,418,451.84
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.57%	12.40%	8.52%
District's Reserve Standard (Section 10B, Line 7):	630,772.23	646,635.36	665,723.68
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)	(1,025,938.24)			
Budget Year (2023-24)	(1,518,260.27)	492,322.03	48.0%	Not Met
1st Subsequent Year (2024-25)	(1,518,260.27)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(1,518,260.27)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	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?

Yes

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

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

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

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

Explanation:

(required if NOT met)

Increased SPED expenses, including large salary increases for SPED aids due to fair market value of the position and retention factor.

- 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. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

Our gym roof will be replaced during the summer of 2023. We expect the cost to not exceed \$600K.

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Per the payment schedule, the principal payment amount increase is paid through residential 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?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	Credential teachers only who have worked for the district for at least 15-25 (depending on current teachers' agreement). Medical benefits paid through the age of 65 up to \$11,400 annually.		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?			
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		0	211,535	
4.	OPEB Liabilities			
	a. Total OPEB liability	1,388,237.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	211,535.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,176,702.00		
	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	62,475.00	62,475.00	62,475.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	113,400.00	138,986.00	138,986.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	201,459.00	201,461.00	201,461.00
	d. Number of retirees receiving OPEB benefits	9.00	9.00	9.00

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	50	52.3	52.3	52.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

We have unsettled negotiations for 22-23 and 23-24. However, we have accounted for the amount offered in the 23-24 budget. For 22-23, we offered an adjusted salary schedule with salary increases ranging from 3.49% to 12.75%, with an average increase of 6.85%. For 23-24, we offered a 4% increase on top of the adjusted salary schedule.

Negotiations Settled

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

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

No

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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)?

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

55,406

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

611,108	611,108	611,108
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
12,600	12,600	12,600
100.0%	100.0%	100.0%
10.5%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
369,781		

\$369,781 represents the cost of the proposed adjusted salary schedule offered for 22-23. This amount is included in the \$611,108.

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
138,279	138,279	138,279

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

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

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

Yes	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	38	41	41	41

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The offer on the table is an adjusted salary schedule for 22-23, with salary increases ranging from 3% to 15%. The average is 11.26%. (12 of the 38 positions are currently under \$35K/annually; there is a need to be more competitive for positions close to minimum wage.) For 23-24, the offer is an additional 4% on top of the adjusted salary schedule.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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)?

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

22,756

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

306,060	306,060	306,060
---------	---------	---------

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

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

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

Yes	Yes	Yes
516,600	516,600	516,600
100.0%	100.0%	100.0%
10.5%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
-----	--	--

The total cost of the proposed 22-23 adjusted salary schedule is \$203,869, which is included in \$306,060.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
56,379	56,379	56,379

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Classified (Non-management) - Other

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

none

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	6	6	6	6

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

An adjusted salary schedule was proposed for 22-23 with increases ranging from 3% - 10% - averaging 6.17%. A 4% salary increase was proposed for 4% but there would be no step & column increases.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

8,044

4. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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97,620	97,620	97,620
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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
75,600	75,600	75,600
100.0%	100.0%	100.0%
10.5%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

No	No	No

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)
--------------------------	----------------------------------	----------------------------------

No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 15, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A new Superintendent will be in place by the end of June. We still have outstanding salary negotiations for 22-23 and 23-24.

End of School District Budget Criteria and Standards Review